

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

**Voluntary Petition**

|  |   |
|--|---|
| Name of Debtor (if individual, enter Last, First, Middle):<br><b>National Radiological Imaging Associates, Inc., a California Corporation</b>  | Name of Joint Debtor (Spouse) (Last, First, Middle):  |
| All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):<br><b>DBA Elk Grove Diagnostic; DBA Elk Grove Open MRI; DBA Innovative Diagnostic Imaging</b> | All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):        |
| Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all)<br><b>20-1283113</b>   | Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) |
| Street Address of Debtor (No. and Street, City, and State):<br><b>2970 Hilltop Mall Rd., #103<br/>Richmond, CA</b>   | Street Address of Joint Debtor (No. and Street, City, and State):   |
| ZIP Code<br><b>94806</b>   | ZIP Code  |
| County of Residence or of the Principal Place of Business:<br><b>Contra Costa</b>  | County of Residence or of the Principal Place of Business:  |
| Mailing Address of Debtor (if different from street address):  | Mailing Address of Joint Debtor (if different from street address):   |
| ZIP Code   | ZIP Code  |
| Location of Principal Assets of Business Debtor (if different from street address above):<br><b>9281 Office Park Circle, #115<br/>Elk Grove, CA 95758</b>  |   |

|  |   |  |
|--|---|--|
| <b>Type of Debtor</b><br>(Form of Organization) (Check one box)<br><input type="checkbox"/> Individual (includes Joint Debtors)<br><i>See Exhibit D on page 2 of this form.</i><br><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)<br><input type="checkbox"/> Partnership<br><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) | <b>Nature of Business</b><br>(Check one box)<br><input checked="" type="checkbox"/> Health Care Business<br><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)<br><input type="checkbox"/> Railroad<br><input type="checkbox"/> Stockbroker<br><input type="checkbox"/> Commodity Broker<br><input type="checkbox"/> Clearing Bank<br><input type="checkbox"/> Other | <b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)<br><input type="checkbox"/> Chapter 7<br><input type="checkbox"/> Chapter 9<br><input checked="" type="checkbox"/> Chapter 11<br><input type="checkbox"/> Chapter 12<br><input type="checkbox"/> Chapter 13<br><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding<br><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding |
| <b>Chapter 15 Debtors</b><br>Country of debtor's center of main interests:<br><br>Each country in which a foreign proceeding by, regarding, or against debtor is pending:  | <b>Tax-Exempt Entity</b><br>(Check box, if applicable)<br><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).  | <b>Nature of Debts</b><br>(Check one box)<br><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."<br><input checked="" type="checkbox"/> Debts are primarily business debts.  |

|  |   |
|--|---|
| <b>Filing Fee</b> (Check one box)<br><input checked="" type="checkbox"/> Full Filing Fee attached<br><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.<br><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. | <b>Chapter 11 Debtors</b><br>Check one box:<br><input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).<br><input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).<br>Check if:<br><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter).<br>Check all applicable boxes:<br><input type="checkbox"/> A plan is being filed with this petition.<br><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). |
|--|---|

|   |                                  |
|---|----------------------------------|
| <b>Statistical/Administrative Information</b><br><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.<br><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.  | THIS SPACE IS FOR COURT USE ONLY |
| <b>Estimated Number of Creditors</b><br><input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000  |                                  |
| <b>Estimated Assets</b><br><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion      |                                  |
| <b>Estimated Liabilities</b><br><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion |                                  |

|  |  |
|--|--|
| <p><b>Voluntary Petition</b></p> <p><i>(This page must be completed and filed in every case)</i></p> | <p>Name of Debtor(s):<br/> <b>National Radiological Imaging Associates, Inc., a California Corporation</b></p> |
|--|--|

**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

|                                       |              |             |
|---------------------------------------|--------------|-------------|
| Location Where Filed: <b>- None -</b> | 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:<br><b>- None -</b> | Case Number:  | Date Filed: |
| District:                          | Relationship: | Judge:      |

|   |   |
|---|---|
| <p style="text-align: center;"><b>Exhibit A</b></p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p> | <p style="text-align: center;"><b>Exhibit B</b></p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p><b>X</b> _____<br/>                 Signature of Attorney for Debtor(s) (Date)</p> |
|---|---|

**Exhibit C**

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

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 with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

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

**Voluntary Petition**

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

Name of Debtor(s):

**National Radiological Imaging Associates, Inc., a California Corporation**

**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 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 Attorney\***

**X** /s/ James S. Monroe  
Signature of Attorney for Debtor(s)

James S. Monroe -(State Bar #102328)  
Printed Name of Attorney for Debtor(s)

Monroe Law Firm PC  
Firm Name

One Sansome Street  
Suite 3500  
San Francisco, CA 94104

\_\_\_\_\_  
Address

**Email: jim@monroe-law.com**

(415) 523-8223 Fax: (415) 723-7423  
Telephone Number

February 12, 2014  
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 Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

\_\_\_\_\_  
Printed Name and title, if any, of Bankruptcy Petition Preparer

\_\_\_\_\_  
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

\_\_\_\_\_  
Address

**X** \_\_\_\_\_

\_\_\_\_\_  
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. §110; 18 U.S.C. §156.*

**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/ Joel Choe  
Signature of Authorized Individual

Joel Choe  
Printed Name of Authorized Individual

President  
Title of Authorized Individual

February 12, 2014  
Date

**NATIONAL RADIOLOGICAL IMAGING ASSOCIATES, INC.  
UNANIMOUS CONSENT OF STOCKHOLDERS AND BOARD OF DIRECTORS  
TO ACTION WITHOUT MEETING**

The undersigned, being all the holders of the outstanding shares of capital stock of NATIONAL RADIOLOGICAL IMAGING ASSOCIATES, INC., a California corporation (the “Company”), hereby consent as of January 13, 2014, to the adoption of the following resolution as and for the action of the stockholders and Board of Directors of the Company without meeting, and agree that this Unanimous Consent shall be filed with the records of the meetings of the stockholders and Board of Directors and that such resolution may be certified by the Secretary or any other officer of the corporation as being in all respects duly adopted:

**RECITALS**

**WHEREAS**, the Company is in serious financial condition and is unable to continue without debt relief; and

**WHEREAS**, it appears that it is in the best interest of the Company, its stockholders and creditors for the Company to immediately commence a case under Chapter 11 of Title 11, United States Code (the “Bankruptcy Code”);

**RESOLUTIONS**

**NOW, THEREFORE**, be it hereby resolved, that the stockholders and directors find and determine that it is in the best interest of the Company, its stockholders and creditors, for it to commence a case under Chapter 11 of the Bankruptcy Code; and

**BE IT FURTHER RESOLVED** that Joel Choe is hereby designated and authorized to act as the authorized representative and “Responsible Individual” for the Company as may be necessary, appropriate and/or required by the Local Rules of the United States Bankruptcy Court for the Northern District of California; and

**BE IT FURTHER RESOLVED** that the officers and agents of the Company be, and each of them hereby is, empowered and directed without further action to prepare, sign, file and prosecute, and cause to be prepared, signed, filed and prosecuted, a petition for relief and documents necessary or proper to the prosecution of a petition for relief under Chapter 11 of the Bankruptcy Code, a sale of assets, financing, a plan of reorganization, or any other lawful purpose under Chapter 11 of the Bankruptcy Code; and

**BE IT FURTHER RESOLVED** that the officers and agents of the Company are authorized, empowered and directed to engage the services of professionals as may be necessary, convenient or appropriate to commence and prosecute the aforementioned Chapter 11 case, and to do all things, and to prepare, sign, and file all papers or documents necessary or proper to the prosecution of said Chapter 11 case.

**BE IT FURTHER RESOLVED**, that the authority given hereunder may be deemed retroactive and any and all acts authorized hereunder and performed prior to the passage of these resolutions are hereby ratified and affirmed.

This Unanimous Consent may be signed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one instrument.

**IN WITNESS WHEREOF**, the undersigned have consented to and adopted the foregoing resolutions as of the date first written above.

**STOCKHOLDER(S):**

**DIRECTOR(S):**

/s/ Joel Choe  
Joel Choe

/s/ Joel Choe  
Joel Choe

**NATIONAL RADIOLOGICAL IMAGING ASSOCIATES, INC.**  
**SECRETARY'S CERTIFICATE**

I, Joel Choe, hereby certify that I am the duly elected and qualified Secretary of NATIONAL RADIOLOGICAL IMAGING ASSOCIATES, INC. (the "Company"), a corporation organized and existing under the laws of the State of California.

I further certify that the following resolutions were duly adopted pursuant to a unanimous written consent to action without meeting by the Stockholders and Board of Directors of the corporation as of January 13, 2014.

**RESOLUTIONS**

**NOW, THEREFORE**, be it hereby resolved, that the stockholders and directors find and determine that it is in the best interest of the Company, its stockholders and creditors, for it to commence a case under Chapter 11 of the Bankruptcy Code; and

**BE IT FURTHER RESOLVED** that David Steffensen is hereby designated and authorized to act as the authorized representative and "Responsible Individual" for the Company as may be necessary, appropriate and/or required by the Local Rules of the United States Bankruptcy Court for the Northern District of California; and

**BE IT FURTHER RESOLVED** that the officers and agents of the Company be, and each of them hereby is, empowered and directed without further action to prepare, sign, file and prosecute, and cause to be prepared, signed, filed and prosecuted, a petition for relief and documents necessary or proper to the prosecution of a petition for relief under Chapter 11 of the Bankruptcy Code, a sale of assets, financing, a plan of reorganization, or any other lawful purpose under Chapter 11 of the Bankruptcy Code; and

**BE IT FURTHER RESOLVED** that the officers and agents of the Company are authorized, empowered and directed to engage the services of professionals as may be necessary, convenient or appropriate to commence and prosecute the aforementioned Chapter 11 case, and to do all things, and to prepare, sign, and file all papers or documents necessary or proper to the prosecution of said Chapter 11 case.

**BE IT FURTHER RESOLVED**, that the authority given hereunder may be deemed retroactive and any and all acts authorized hereunder and performed prior to the passage of these resolutions are hereby ratified and affirmed.

I further certify that such resolutions have not been amended, repealed, rescinded or made void, in whole or in part, by any subsequent action of the stockholders or directors of the Company, and that the same are presently in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of this corporation this 11th day of February, 2014.

/s/ Joel Choe  
Joel Choe  
Secretary

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

In re National Radiological Imaging Associates, Inc., a California Corporation  
Debtor(s)

Case No. \_\_\_\_\_  
Chapter 11

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

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

| (1)   | (2)  | (3)   | (4)  | (5)   |
|---|--|---|--|---|
| <i>Name of creditor and complete mailing address including zip code</i>   | <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | <i>Amount of claim [if secured, also state value of security]</i> |
| <b>Advanced Telemed<br/>71 Commercial St., #107<br/>Boston, MA 02109</b>  | <b>Advanced Telemed<br/>71 Commercial St., #107<br/>Boston, MA 02109</b>   | <b>Radiology Services</b>   |  | <b>6,000.00</b>   |
| <b>Allstate<br/>c/o Knox Rickson LLP<br/>1300 Clay St., #500<br/>Oakland, CA 94612</b>  | <b>Allstate<br/>c/o Knox Rickson LLP<br/>1300 Clay St., #500<br/>Oakland, CA 94612</b>   | <b>Settlement of<br/>Lawsuit</b>  |  | <b>200,000.00</b>   |
| <b>BFS Financial<br/>3301 N. University Dr., #300<br/>Coral Springs, FL 33065</b>   | <b>BFS Financial<br/>3301 N. University Dr., #300<br/>Coral Springs, FL 33065</b>  | <b>Loan</b>   |  | <b>95,614.00</b><br><b>(Unknown<br/>secured)</b>                  |
| <b>Bijan Bijan<br/>PO Box 163361<br/>Sacramento, CA 95816</b>   | <b>Bijan Bijan<br/>PO Box 163361<br/>Sacramento, CA 95816</b>  | <b>Services</b>   |  | <b>100,000.00</b>   |
| <b>CadleRock LLC<br/>100 North Center St.<br/>Newton Falls, OH 44444</b>  | <b>CadleRock LLC<br/>100 North Center St.<br/>Newton Falls, OH 44444</b>   | <b>Citibank Line of<br/>Credit</b>  |  | <b>100,000.00</b>   |
| <b>CarePoint<br/>316 Wilcox St.<br/>Castle Rock, CO 80104</b>   | <b>CarePoint<br/>316 Wilcox St.<br/>Castle Rock, CO 80104</b>  | <b>Medical Lien<br/>Factoring</b>   | <b>Disputed</b>  | <b>Unknown</b>  |
| <b>Denmar Inc.<br/>831 Argus Ct.<br/>Foster City, CA 94404</b>  | <b>Denmar Inc.<br/>831 Argus Ct.<br/>Foster City, CA 94404</b>   | <b>Medical Lien<br/>Factoring</b>   | <b>Disputed</b>  | <b>250,000.00</b>   |
| <b>Eagle Healthcare<br/>1839 Iron Point Rd., #180<br/>Folsom, CA 95630</b>  | <b>Eagle Healthcare<br/>1839 Iron Point Rd., #180<br/>Folsom, CA 95630</b>   | <b>Medical Lien<br/>Factoring</b>   |  | <b>Unknown</b>  |
| <b>EDS Financial<br/>25422 Trabuco Rd., #105-623<br/>Lake Forest, CA 92630</b>  | <b>EDS Financial<br/>25422 Trabuco Rd., #105-623<br/>Lake Forest, CA 92630</b>   | <b>Medical Lien<br/>Factoring</b>   |  | <b>Unknown</b>  |
| <b>Employment Development<br/>Dept.<br/>State of California<br/>Bankruptcy Unit - MIC 92E<br/>PO Box 826880<br/>Sacramento, CA 94280-0001</b> | <b>Employment Development Dept.<br/>State of California<br/>Bankruptcy Unit - MIC 92E<br/>Sacramento, CA 94280-0001</b>  | <b>Taxes</b>  |  | <b>Unknown</b>  |



In re **National Radiological Imaging Associates, Inc., a California Corporation**

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

Debtor(s)

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

| (1)   | (2)  | (3)   | (4)  | (5)   |
|---|--|---|--|---|
| <i>Name of creditor and complete mailing address including zip code</i>                         | <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | <i>Amount of claim [if secured, also state value of security]</i> |
| Franchise Tax Board<br>Bankruptcy Section, MS A-340<br>PO Box 2952<br>Sacramento, CA 95812-2952 | Franchise Tax Board<br>Bankruptcy Section, MS A-340<br>PO Box 2952<br>Sacramento, CA 95812-2952  | Taxes   |  | Unknown   |
| Horizon Funding<br>27 William St., 3rd Floor<br>New York, NY 10005                              | Horizon Funding<br>27 William St., 3rd Floor<br>New York, NY 10005   | Loan  |  | 14,597.00   |
| Internal Revenue Service<br>PO Box 7346<br>Philadelphia, PA 19101-7346                          | Internal Revenue Service<br>PO Box 7346<br>Philadelphia, PA 19101-7346   | Taxes   |  | Unknown   |
| IOU Central<br>600 Townpark Ln., #140<br>Kennesaw, GA 30144                                     | IOU Central<br>600 Townpark Ln., #140<br>Kennesaw, GA 30144  | Loan  |  | 30,909.36<br><br>(Unknown secured)                                |
| Marrick<br>501 S. Cherry St., #1060<br>Denver, CO 80246   | Marrick<br>501 S. Cherry St., #1060<br>Denver, CO 80246  | Medical Lien Factoring  | Disputed   | 25,000.00   |
| Viable Med<br>26752 Oak Ave., Unit M<br>Santa Clarita, CA 91351                                 | Viable Med<br>26752 Oak Ave., Unit M<br>Santa Clarita, CA 91351  | Equipment Service   |  | 4,000.00  |
|   |  |   |  |   |
|   |  |   |  |   |
|   |  |   |  |   |
|   |  |   |  |   |

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

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date February 12, 2014

Signature /s/ Joel Choe  
Joel Choe  
President

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

1 James S. Monroe (State Bar No. 102328)  
2 MONROE LAW FIRM PC  
3 One Sansome Street, Suite 3500  
4 San Francisco, CA 94104  
5 Telephone: (415) 523-8223  
6 Facsimile: (415) 723-7423  
7 Email: jim@monroe-law.com

8 Attorneys for Debtor

9 UNITED STATES BANKRUPTCY COURT  
10 NORTHERN DISTRICT OF CALIFORNIA  
11 OAKLAND DIVISION

|  |            |
|--|------------|
| 11 In re:                                      | Case No.   |
| 12 NATIONAL RADIOLOGICAL IMAGING               | Chapter 11 |
| 13 ASSOCIATES, INC., a California corporation, |            |
| 14 Debtor.                                     |            |

15  
16  
17 **CREDITOR MATRIX COVER SHEET**

18 I, Joel Choe, President/CEO of the Debtor herein, declare under penalty of perjury that I have  
19 read the attached Creditor Mailing Matrix and that said list contains the correct, complete and current  
20 names and addresses of all priority, secured and unsecured creditors, and parties in interest, to the  
21 best of my knowledge and belief.

22 Dated: February 12, 2014 /s/ Joel Choe  
23 Joel Choe

24 I, James S. Monroe, counsel for the Debtor herein, declare that the attached Creditor Mailing  
25 Matrix conforms to the Clerk's promulgated requirements.

26 Dated: February 12, 2014 /s/ James S. Monroe  
27 James S. Monroe

28 CREDITOR MATRIX COVER SHEET

**CREDITOR MAILING MATRIX**

Advanced Telemed  
71 Commercial St., #107  
Boston, MA 02109

Alan Cohen, Esq.  
550 Worcester Rd.  
Framingham, MA 01702

Allstate  
c/o Knox Rickson LLP  
1300 Clay St., #500  
Oakland, CA 94612

BFS Financial  
3301 N. University Dr., #300  
Coral Springs, FL 33065

Bijan Bijan  
PO Box 163361  
Sacramento, CA 95816

CadleRock LLC  
100 North Center St.  
Newton Falls, OH 44444

CarePoint  
316 Wilcox St.  
Castle Rock, CO 80104

Choe Consulting, Inc.  
2970 Hilltop Mall Rd., #103  
Richmond, CA 94806

Citibank  
3950 Regent Blvd.  
S1A-110  
Irving, TX 75063

Danny Koshanfar  
2371 McDonald Ave.  
Brooklyn, NY 11223

Denmar Inc.  
831 Argus Ct.  
Foster City, CA 94404

Eagle Healthcare  
1839 Iron Point Rd., #180  
Folsom, CA 95630

EDS Financial  
25422 Trabuco Rd., #105-623  
Lake Forest, CA 92630

Employment Development Dept.  
State of California  
Bankruptcy Unit - MIC 92E  
PO Box 826880  
Sacramento, CA 94280-0001

Franchise Tax Board  
Bankruptcy Section, MS A-340  
PO Box 2952  
Sacramento, CA 95812-2952

Horizon Funding  
27 William St., 3rd Floor  
New York, NY 10005

Internal Revenue Service  
PO Box 7346  
Philadelphia, PA 19101-7346

IOU Central  
600 Townpark Ln., #140  
Kennesaw, GA 30144

Jim Joyce Esq.  
PO Box 550291  
Atlanta, GA 30355

Joel Choe  
15960 Stephenie Ln.  
Los Gatos, CA 95032

Marrick  
501 S. Cherry St., #1060  
Denver, CO 80246

Stefan Salim  
3462 Union Ave.  
San Jose, CA 95124

Steve Watson  
15245 International Blvd., #210  
Seattle, WA 98188

Trevor Nabholz  
330 170th Place SE  
SeaTac, WA 98012

United Resource Systems  
10075 W. Colfax Ave.  
Denver, CO 80215

US Bank  
1450 Channel Parkway  
Marshall, MN 56258

Viabli Med  
26752 Oak Ave., Unit M  
Santa Clarita, CA 91351

William Abbott, Esq.  
211 Gough St., #201  
San Francisco, CA 94102

## NATIONAL RADIOLOGICAL IMAGING

20-1283113

|   | 2012      | 2011      | Diff     |
|---|-----------|-----------|----------|
| <b>ORDINARY INCOME</b>                    |           |           |          |
| Gross receipts less returns/allowance.... | 938,725   | 1,018,686 | -79,961  |
| Gross Profit.....                         | 938,725   | 1,018,686 | -79,961  |
| Total income (loss).....                  | 938,725   | 1,018,686 | -79,961  |
| <b>ORDINARY DEDUCTIONS</b>                |           |           |          |
| Salaries/wages (less employment cr.)..... | 105,412   | 72,728    | 32,684   |
| Repairs and maintenance.....              | 16,000    | 19,391    | -3,391   |
| Rents.....                                | 74,033    | 88,023    | -13,990  |
| Taxes and licenses.....                   | 14,635    | 38,180    | -23,545  |
| Interest.....                             | 111,288   | 89,715    | 21,573   |
| Other deductions.....                     | 891,109   | 430,358   | 460,751  |
| Total deductions.....                     | 1,212,477 | 738,395   | 474,082  |
| Ordinary business income (loss).....      | -273,752  | 280,291   | -554,043 |
| <b>REFUND OR AMOUNT DUE</b>               |           |           |          |
| Balance due.....                          | 0         | 0         | 0        |
| <b>SCHEDULE K - INCOME</b>                |           |           |          |
| Ordinary business income (loss).....      | -273,752  | 280,291   | -554,043 |
| <b>SCHEDULE K - ITEMS AFFECTING BASIS</b> |           |           |          |
| Nondeductible expenses.....               | 108       | 4,714     | -4,606   |
| <b>SCHEDULE K - OTHER INFORMATION</b>     |           |           |          |
| Income (loss) reconciliation.....         | -273,752  | 280,291   | -554,043 |
| <b>SCHEDULE L - BALANCE SHEET</b>         |           |           |          |
| Beginning Assets.....                     | 900,370   | 470,766   | 429,604  |
| Beginning Liabilities & Equity.....       | 900,370   | 470,766   | 429,604  |
| Ending Assets.....                        | 406,907   | 900,370   | -493,463 |
| Ending Liabilities & Equity.....          | 406,907   | 900,370   | -493,463 |

## NATIONAL RADIOLOGICAL IMAGING

20-1283113

**ENDING ASSETS**

|                                      |             |         |
|--------------------------------------|-------------|---------|
| Cash .....                           |             | 3,309   |
| Other current assets .....           |             | 160,659 |
| Buildings and other assets .....     | 1,562,560   |         |
| Less: Accumulated depreciation ..... | (1,319,621) | 242,939 |
| Total Assets .....                   |             | 406,907 |

**ENDING LIABILITIES & EQUITY**

|                                    |  |         |
|------------------------------------|--|---------|
| Other current liabilities .....    |  | 322,664 |
| Loans from shareholders .....      |  | 100,513 |
| Capital stock .....                |  | 69,582  |
| Retained earnings .....            |  | -85,852 |
| Total Liabilities and Equity ..... |  | 406,907 |

## 2012 Shareholder's Basis Computation

|  |   |
|--|---|
| S Corporation Name<br><b>NATIONAL RADIOLOGICAL IMAGING</b> | Employer I.D. number<br><b>20-1283113</b>   |
| Name of Shareholder<br><b>JOEL CHOE</b>                    | Shareholder's I.D. number<br><div style="border: 1px solid red; width: 100px; height: 15px;"></div> |

**1. STOCK BASIS AT BEGINNING OF TAX YEAR** ..... 316,962.

**INCREASES:**

**DECREASES:**

|  |  |
|--|--|
| <p>2. Ordinary income..... <input style="width: 100px;" type="text"/></p> <p>3. Net income from rental activities..... <input style="width: 100px;" type="text"/></p> <p>4. Net portfolio income..... <input style="width: 100px;" type="text"/></p> <p>5. Net gain under Section 1231..... <input style="width: 100px;" type="text"/></p> <p>6. Other income..... <input style="width: 100px;" type="text"/></p> <p>7. Tax-exempt interest income..... <input style="width: 100px;" type="text"/></p> <p>8. Other tax-exempt income..... <input style="width: 100px;" type="text"/></p> <p>9. Net gain on disposition of Section 179 assets..... <input style="width: 100px;" type="text"/></p> <p>10. Oil and gas depletion in excess of basis..... <input style="width: 100px;" type="text"/></p> <p>11. OTHER INCREASES:<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....<br/>.....</p> <p><b>12. TOTAL INCREASES:</b> (add lines 2 - 11). <input style="width: 100px;" type="text"/></p> | <p>13. Nondeductible expenses..... <input style="width: 100px;" type="text"/></p> <p>14. Oil and gas depletion..... <input style="width: 100px;" type="text"/></p> <p>15. Ordinary loss..... <input style="width: 100px;" type="text"/></p> <p>16. Net loss from rental activities..... <input style="width: 100px;" type="text"/></p> <p>17. Net portfolio loss..... <input style="width: 100px;" type="text"/></p> <p>18. Net loss under Section 1231..... <input style="width: 100px;" type="text"/></p> <p>19. Other loss..... <input style="width: 100px;" type="text"/></p> <p>20. Charitable contributions..... <input style="width: 100px;" type="text"/></p> <p>21. Section 179 expense deduction..... <input style="width: 100px;" type="text"/></p> <p>22. Deductions related to portfolio income (loss)..... <input style="width: 100px;" type="text"/></p> <p>23. Other deductions..... <input style="width: 100px;" type="text"/></p> <p>24. Investment interest expense..... <input style="width: 100px;" type="text"/></p> <p>25. Total foreign taxes..... <input style="width: 100px;" type="text"/></p> <p>26. Section 59(e) expenses..... <input style="width: 100px;" type="text"/></p> <p>27. Prior year loss in excess of basis..... <input style="width: 100px;" type="text"/></p> <p>28. OTHER DECREASES:<br/>.....<br/>.....<br/>.....<br/>.....</p> <p>29. Property distributions (including cash)..... <input style="width: 100px;" type="text"/></p> <p><b>30. TOTAL DECREASES</b> (add lines 13 - 29). <input style="width: 100px;" type="text"/></p> |
|--|--|

**31. STOCK BASIS AT END OF TAX YEAR.** (Line 1 plus line 12 minus line 30)..... 43,102.

**32. DEBT BASIS AT BEGINNING OF TAX YEAR**..... 0.

**33. ADJUSTMENTS TO DEBT BASIS:**  
.....  
.....  
.....  
.....  
.....  
.....

**34. DEBT BASIS AT END OF TAX YEAR** (Combine Line 32 and 33)..... 0.

**35. SHAREHOLDER'S TOTAL BASIS AT END OF TAX YEAR** (Add Line 31 and 34)..... 43,102.



U.S. Income Tax Return for an S Corporation

2012

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2012 or tax year beginning , 2012, ending ,

Form header section containing: A S election effective date (1/01/2010), B Business activity code number (621510), C Check if Schedule M-3 attached, D Employer identification number (20-1283113), E Date incorporated (1/01/2010), F Total assets (\$406,907), and G-H election and change checkboxes.

Section G: Is the corporation electing to be an S corporation beginning with this tax year? Yes No (checked). Section H: Check if: (1) Final return, (2) Name change, (3) Address change, (4) Amended return (checked), (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.

Main table with columns for line numbers, descriptions, and amounts. Includes sections for INCOME (lines 1a-6), DEDUCTIONS (lines 7-21), and TAX AND PAYMENTS (lines 22a-27). Total income is 938,725. Total deductions are 1,212,477. Ordinary business income is -273,752.

Signature section: Sign Here. Signature of officer: JAMES SHUM CPA. Title: President. Includes a box for 'May the IRS discuss this return with the preparer shown below?' with Yes checked.

Paid Preparer Use Only section: Print/Type preparer's name (JAMES SHUM CPA), Preparer's signature (JAMES SHUM CPA), Date, Check self-employed, PTIN (P00446249), Firm's name (WOO & SHUM, LLP), Firm's EIN (26-0623405), Firm's address (601 Montgomery Street, #1010 San Francisco, CA 94111), and Phone no. (510) 549-2226.

| <b>Schedule B Other Information</b> (see instructions)   | Yes   | No                                    |
|--|---|---------------------------------------|
| <b>1</b> Check accounting method: <b>a</b> <input checked="" type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) ▶ _____  |   |                                       |
| <b>2</b> See the instructions and enter the:<br><b>a</b> Business activity. ▶ <u>RADIOLOGY</u> <b>b</b> Product or service. . . ▶ <u>SERVICE</u>   |   |                                       |
| <b>3</b> At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? .....   |   | X                                     |
| <b>4a</b> At the end of the tax year, did the corporation:<br>Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (v) below. ....  |   | X                                     |
| <b>(i)</b> Name of Corporation   | <b>(ii)</b> Employer Identification Number (if any)   | <b>(iii)</b> Country of Incorporation |
| <b>(iv)</b> Percentage of Stock Owned  | <b>(v)</b> If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made |                                       |
|  |   |                                       |
|  |   |                                       |
|  |   |                                       |
|  |   |                                       |
| <b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (v) below .....   |   | X                                     |
| <b>(i)</b> Name of Entity  | <b>(ii)</b> Employer Identification Number (if any)   | <b>(iii)</b> Type of Entity           |
| <b>(iv)</b> Country of Organization  | <b>(v)</b> Maximum % Owned in Profit, Loss, or Capital  |                                       |
|  |   |                                       |
|  |   |                                       |
|  |   |                                       |
|  |   |                                       |
| <b>5a</b> At the end of the tax year, did the corporation have any outstanding shares of restricted stock? .....   |   | X                                     |
| If 'Yes,' complete lines (i) and (ii) below.   |   |                                       |
| <b>(i)</b> Total shares of restricted stock. .... ▶ _____  |   |                                       |
| <b>(ii)</b> Total shares of non-restricted stock. .... ▶ _____   |   |                                       |
| <b>b</b> At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? .....   |   | X                                     |
| If 'Yes,' complete lines (i) and (ii) below.   |   |                                       |
| <b>(i)</b> Total shares of stock outstanding at the end of the tax year .... ▶ _____   |   |                                       |
| <b>(ii)</b> Total shares of stock outstanding if all instruments were executed. .... ▶ _____   |   |                                       |
| <b>6</b> Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? .....  |   | X                                     |
| <b>7</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount .....   | <input type="checkbox"/>  |                                       |
| If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.   |   |                                       |
| <b>8</b> If the corporation: <b>(a)</b> was a C corporation before it elected to be an S corporation <b>or</b> the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation <b>and</b> <b>(b)</b> has net unrealized built-in gain 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 (see instructions) ..... | ▶ \$ _____  |                                       |
| <b>9</b> Enter the accumulated earnings and profits of the corporation at the end of the tax year .....  | \$ _____  |                                       |
| <b>10</b> Does the corporation satisfy <b>both</b> of the following conditions?  |   |                                       |
| <b>a</b> The corporation's total receipts (see instructions) for the tax year were less than \$250,000 .....   |   |                                       |
| <b>b</b> The corporation's total assets at the end of the tax year were less than \$250,000 .....  |   | X                                     |
| If 'Yes,' the corporation is not required to complete Schedules L and M-1.   |   |                                       |
| <b>11</b> During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? .....  |   | X                                     |
| If 'Yes,' enter the amount of principal reduction .....  | \$ _____  |                                       |
| <b>12</b> During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If 'Yes,' see instructions .....  |   | X                                     |
| <b>13a</b> Did the corporation make any payments in 2012 that would require it to file Form(s) 1099? .....   | X   |                                       |
| <b>b</b> If 'Yes,' did the corporation file or will it file required Forms 1099? .....   | X   |                                       |

| Schedule K Shareholders' Pro Rata Share Items   |  | Total amount |           |
|---|--|--------------|-----------|
| Income (Loss)   | 1 Ordinary business income (loss) (page 1, line 21)                              | 1            | -273,752. |
|   | 2 Net rental real estate income (loss) (attach Form 8825)                        | 2            |           |
|   | 3a Other gross rental income (loss)  | 3 a          |           |
|   | b Expenses from other rental activities (attach statement)                       | 3 b          |           |
|   | c Other net rental income (loss). Subtract line 3b from line 3a                  | 3 c          |           |
|   | 4 Interest income  | 4            |           |
|   | 5 Dividends: a Ordinary dividends  | 5 a          |           |
|   | b Qualified dividends  | 5 b          |           |
|   | 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))                             | 8 a  |              |           |
|   | b Collectibles (28%) gain (loss)   | 8 b          |           |
|   | c Unrecaptured section 1250 gain (attach statement)                              | 8 c          |           |
|   | 9 Net section 1231 gain (loss) (attach Form 4797)                                | 9            |           |
| 10 Other income (loss) (see instructions) Type ▶  | 10   |              |           |
| Deductions  | 11 Section 179 deduction (attach Form 4562)                                      | 11           |           |
|   | 12a Charitable contributions   | 12a          |           |
|   | 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 instrs) Type ▶                           | 13d          |           |
|   | e Other rental credits (see instrs) 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): <input type="checkbox"/> Paid <input type="checkbox"/> 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          |           |
|   | 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          | 108.      |
|   | d Distributions (attach stmt if required) (see instrs)                           | 16d          |           |
|   | e Repayment of loans from shareholders   | 16e          |           |

| Schedule K        |     | Shareholders' Pro Rata Share Items (continued)   | Total amount |           |
|-------------------|-----|--|--------------|-----------|
| 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  | <b>Income/loss reconciliation.</b> Combine the amounts 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 lines 14l | 18           | -273,752. |

| Schedule L                                  | Balance Sheets per Books                            | Beginning of tax year |          | End of tax year |          |
|---|---|-----------------------|----------|-----------------|----------|
|   |   | (a)                   | (b)      | (c)             | (d)      |
| <b>Assets</b>                               |   |                       |          |                 |          |
| 1   | Cash  |                       | 168,961. |                 | 3,309.   |
| 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 stmt) See St. 2        |                       | 488,470. |                 | 160,659. |
| 7   | Loans to shareholders                               |                       |          |                 |          |
| 8   | Mortgage and real estate loans                      |                       |          |                 |          |
| 9   | Other investments (attach statement)                |                       |          |                 |          |
| 10a   | Buildings and other depreciable assets              | 1,562,560.            |          | 1,562,560.      |          |
| b   | Less accumulated depreciation                       | 1,319,621.            | 242,939. | 1,319,621.      | 242,939. |
| 11a   | Depletable assets                                   |                       |          |                 |          |
| b   | Less accumulated depletion                          |                       |          |                 |          |
| 12  | Land (net of any amortization)                      |                       |          |                 |          |
| 13a   | Intangible assets (amortizable only)                |                       |          |                 |          |
| b   | Less accumulated amortization                       |                       |          |                 |          |
| 14  | Other assets (attach stmt)                          |                       |          |                 |          |
| 15  | Total assets  |                       | 900,370. |                 | 406,907. |
| <b>Liabilities and Shareholders' Equity</b> |   |                       |          |                 |          |
| 16  | Accounts payable                                    |                       |          |                 |          |
| 17  | Mortgages, notes, bonds payable in less than 1 year |                       |          |                 |          |
| 18  | Other current liabilities (attach stmt) See St. 3   |                       | 448,847. |                 | 322,664. |
| 19  | Loans from shareholders                             |                       |          |                 | 100,513. |
| 20  | Mortgages, notes, bonds payable in 1 year or more   |                       | 37,894.  |                 |          |
| 21  | Other liabilities (attach statement)                |                       |          |                 |          |
| 22  | Capital stock                                       |                       | 96,667.  |                 | 69,582.  |
| 23  | Additional paid-in capital                          |                       |          |                 |          |
| 24  | Retained earnings                                   |                       | 316,962. |                 | -85,852. |
| 25  | Adjustments to shareholders' equity (att stmt)      |                       |          |                 |          |
| 26  | Less cost of treasury stock                         |                       |          |                 |          |
| 27  | Total liabilities and shareholders' equity          |                       | 900,370. |                 | 406,907. |

**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

|  |           |   |           |
|--|-----------|---|-----------|
| <b>1</b> Net income (loss) per books. ....   | -273,860. | <b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):                         |           |
| <b>2</b> Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): |           | <b>a</b> Tax-exempt interest . \$ _____   |           |
| <b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l (itemize):               |           | <b>6</b> Deductions included on Schedule K, lines 1 through 12, and 14l, not charged against book income this year (itemize): |           |
| <b>a</b> Depreciation . . . . . \$ _____   |           | <b>a</b> Depreciation . . . . \$ _____  |           |
| <b>b</b> Travel and entertainment \$ _____   | 108.      | <b>7</b> Add lines 5 and 6 . . . . .  | 0.        |
| <b>4</b> Add lines 1 through 3. ....   | -273,752. | <b>8</b> Income (loss) (Schedule K, ln 18). Ln 4 less ln 7. . .   | -273,752. |

**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 |
|--|-------------------------------------|-------------------------------|---|
| <b>1</b> Balance at beginning of tax year. ....                        | 316,962.                            |                               |   |
| <b>2</b> Ordinary income from page 1, line 21. ....                    |                                     |                               |   |
| <b>3</b> Other additions. ....   |                                     |                               |   |
| <b>4</b> Loss from page 1, line 21. ....                               | ( 273,752.)                         |                               |   |
| <b>5</b> Other reductions. .... See Statement 4                        | ( 108.)                             |                               |   |
| <b>6</b> Combine lines 1 through 5. ....                               | 43,102.                             |                               |   |
| <b>7</b> Distributions other than dividend distributions. ....         |                                     |                               |   |
| <b>8</b> Balance at end of tax year. Subtract line 7 from line 6. .... | 43,102.                             |                               |   |

SPSA0134L 11/12/12

Form 1120S (2012)

**Schedule K-1  
(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**2012**

For calendar year 2012, or tax  
year beginning \_\_\_\_\_, 2012  
ending \_\_\_\_\_,

Final K-1

Amended K-1

671112  
OMB No. 1545-0130

**Shareholder's Share of Income, Deductions, Credits, etc** ▶ See page 2 of form and separate instructions.

**Part I Information About the Corporation**

**A** Corporation's employer identification number  
20-1283113

**B** Corporation's name, address, city, state, and ZIP code  
NATIONAL RADIOLOGICAL IMAGING  
9281 OFFICE PARK CIRCLE, SUITE 115  
ELK GROVE, CA 95758

**C** IRS Center where corporation filed return  
Ogden, UT

**Part II Information About the Shareholder**

**D** Shareholder's identifying number  
[REDACTED]

**E** Shareholder's name, address, city, state, and ZIP code  
JOEL CHOE  
2970 HILLTOP MALL ROAD, # 103  
RICHMOND, CA 94806

**F** Shareholder's percentage of stock ownership for tax year ..... 100 %

**Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items**

|           |                                      |           |                                     |
|-----------|--------------------------------------|-----------|-------------------------------------|
| <b>1</b>  | Ordinary business income (loss)      | <b>13</b> | Credits                             |
|           | -273,752.                            |           |                                     |
| <b>2</b>  | Net rental real estate income (loss) |           |                                     |
| <b>3</b>  | Other net rental income (loss)       |           |                                     |
| <b>4</b>  | Interest income                      |           |                                     |
| <b>5a</b> | Ordinary dividends                   |           |                                     |
| <b>5b</b> | Qualified dividends                  | <b>14</b> | Foreign transactions                |
| <b>6</b>  | Royalties                            |           |                                     |
| <b>7</b>  | Net short-term capital gain (loss)   |           |                                     |
| <b>8a</b> | Net long-term capital gain (loss)    |           |                                     |
| <b>8b</b> | Collectibles (28%) gain (loss)       |           |                                     |
| <b>8c</b> | Unrecaptured section 1250 gain       |           |                                     |
| <b>9</b>  | Net section 1231 gain (loss)         |           |                                     |
| <b>10</b> | Other income (loss)                  | <b>15</b> | Alternative minimum tax (AMT) items |
| <b>11</b> | Section 179 deduction                | <b>16</b> | Items affecting shareholder basis   |
|           |                                      | C         | 108.                                |
| <b>12</b> | Other deductions                     |           |                                     |
|           |                                      | <b>17</b> | Other information                   |

\*See attached statement for additional information.

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

IRS.gov/form1120s

Schedule K-1 (Form 1120S) 2012

Shareholder 1

SPSA0412L 12/27/12

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

**1 Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:

|                   | <i>Report on</i>                   |
|-------------------|------------------------------------|
| Passive loss      | See the Shareholder's Instructions |
| Passive income    | Schedule E, line 28, column (g)    |
| Nonpassive loss   | Schedule E, line 28, column (h)    |
| Nonpassive income | Schedule E, line 28, column (j)    |

**2 Net rental real estate income (loss)**

See the Shareholder's Instructions

**3 Other net rental income (loss)**

|            |                                    |
|------------|------------------------------------|
| Net income | Schedule E, line 28, column (g)    |
| Net loss   | See the Shareholder's Instructions |

**4 Interest income**

Form 1040, line 8a

**5 a Ordinary dividends**

Form 1040, line 9a

**5 b Qualified dividends**

Form 1040, line 9b

**6 Royalties**

Schedule E, line 4

**7 Net short-term capital gain (loss)**

Schedule D, line 5

**8 a Net long-term capital gain (loss)**

Schedule D, line 12

**8 b Collectibles (28%) gain (loss)**

28% Rate Gain Worksheet, line 4 (Schedule D instructions)

**8 c Unrecaptured section 1250 gain**

See the Shareholder's Instructions

**9 Net section 1231 gain (loss)**

See the Shareholder's Instructions

**10 Other income (loss)**

*Code*

|   |                                    |
|---|------------------------------------|
| <b>A</b> Other portfolio income (loss)      | See the Shareholder's Instructions |
| <b>B</b> Involuntary conversions            | See the Shareholder's Instructions |
| <b>C</b> Sec. 1256 contracts and straddles  | Form 6781, line 1                  |
| <b>D</b> Mining exploration costs recapture | See Pub 535                        |
| <b>E</b> Other income (loss)                | See the Shareholder's Instructions |

**11 Section 179 deduction**

See the Shareholder's Instructions

**12 Other deductions**

|  |                                      |
|--|--------------------------------------|
| <b>A</b> Cash contributions (50%)                          | } See the Shareholder's Instructions |
| <b>B</b> Cash contributions (30%)                          |                                      |
| <b>C</b> Noncash contributions (50%)                       |                                      |
| <b>D</b> Noncash contributions (30%)                       |                                      |
| <b>E</b> Capital gain property to a 50% organization (30%) |                                      |
| <b>F</b> Capital gain property (20%)                       |                                      |
| <b>G</b> Contributions (100%)                              |                                      |
| <b>H</b> Investment interest expense                       | Form 4952, line 1                    |
| <b>I</b> Deductions — royalty income                       | Schedule E, line 19                  |
| <b>J</b> Section 59(e)(2) expenditures                     | See the Shareholder's Instructions   |
| <b>K</b> Deductions — portfolio (2% floor)                 | Schedule A, line 23                  |
| <b>L</b> Deductions — portfolio (other)                    | Schedule A, line 28                  |
| <b>M</b> Preproductive period expenses                     | See the Shareholder's Instructions   |

**N** Commercial revitalization deduction from rental real estate activities

See Form 8582 instructions

**O** Reforestation expense deduction

See the Shareholder's Instructions

**P** Domestic production activities information

See Form 8903 instructions

**Q** Qualified production activities income

Form 8903, line 7b

**R** Employer's Form W-2 wages

Form 8903, line 17

**S** Other deductions

See the Shareholder's Instructions

**13 Credits**

|  |                                      |
|--|--------------------------------------|
| <b>A</b> Low-income housing credit (section 42(j)(5)) from pre-2008 buildings  | } See the Shareholder's Instructions |
| <b>B</b> Low-income housing credit (other) from pre-2008 buildings             |                                      |
| <b>C</b> Low-income housing credit (section 42(j)(5)) from post-2007 buildings |                                      |
| <b>D</b> Low-income housing credit (other) from post-2007 buildings            |                                      |
| <b>E</b> Qualified rehabilitation expenditures (rental real estate)            |                                      |
| <b>F</b> Other rental real estate credits                                      |                                      |
| <b>G</b> Other rental credits  |                                      |
| <b>H</b> Undistributed capital gains credit                                    | Form 1040, line 71, box a            |
| <b>I</b> Alcohol and cellulosic biofuel fuels credit                           | } See the Shareholder's Instructions |
| <b>J</b> Work opportunity credit   |                                      |
| <b>K</b> Disabled access credit  |                                      |
| <b>L</b> Empowerment zone and renewal community employment credit              |                                      |
|  |                                      |

*Code*

|   |                                      |
|---|--------------------------------------|
| <b>M</b> Credit for increasing research activities              | } See the Shareholder's Instructions |
| <b>N</b> Credit for employer social security and Medicare taxes |                                      |
| <b>O</b> Backup withholding                                     |                                      |
| <b>P</b> Other credits  |                                      |

*Report on*

**14 Foreign transactions**

|  |                     |
|--|---------------------|
| <b>A</b> Name of country or U.S. possession        | } Form 1116, Part I |
| <b>B</b> Gross income from all sources             |                     |
| <b>C</b> Gross income sourced at shareholder level |                     |

*Foreign gross income sourced at corporate level*

|                           |                     |
|---------------------------|---------------------|
| <b>D</b> Passive category | } Form 1116, Part I |
| <b>E</b> General category |                     |
| <b>F</b> Other            |                     |

*Deductions allocated and apportioned at shareholder level*

|                           |                   |
|---------------------------|-------------------|
| <b>G</b> Interest expense | Form 1116, Part I |
| <b>H</b> Other            | Form 1116, Part I |

*Deductions allocated and apportioned at corporate level to foreign source income*

|                           |                     |
|---------------------------|---------------------|
| <b>I</b> Passive category | } Form 1116, Part I |
| <b>J</b> General category |                     |
| <b>K</b> Other            |                     |

*Other information*

|  |                                    |
|--|------------------------------------|
| <b>L</b> Total foreign taxes paid                | Form 1116, Part II                 |
| <b>M</b> Total foreign taxes accrued             | Form 1116, Part II                 |
| <b>N</b> Reduction in taxes available for credit | Form 1116, line 12                 |
| <b>O</b> Foreign trading gross receipts          | Form 8873                          |
| <b>P</b> Extraterritorial income exclusion       | Form 8873                          |
| <b>Q</b> Other foreign transactions              | See the Shareholder's Instructions |

**15 Alternative minimum tax (AMT) items**

|  |   |
|--|---|
| <b>A</b> Post-1986 depreciation adjustment     | } See the Shareholder's Instructions and the Instructions for Form 6251 |
| <b>B</b> Adjusted gain or loss                 |   |
| <b>C</b> Depletion (other than oil & gas)      |   |
| <b>D</b> Oil, gas, & geothermal — gross income |   |
| <b>E</b> Oil, gas, & geothermal — deductions   |   |
| <b>F</b> Other AMT items                       |   |

**16 Items affecting shareholder basis**

|   |                                      |
|---|--------------------------------------|
| <b>A</b> Tax-exempt interest income           | Form 1040, line 8b                   |
| <b>B</b> Other tax-exempt income              | } See the Shareholder's Instructions |
| <b>C</b> Nondeductible expenses               |                                      |
| <b>D</b> Distributions                        |                                      |
| <b>E</b> Repayment of loans from shareholders |                                      |
|   |                                      |

**17 Other information**

|  |                                      |
|--|--------------------------------------|
| <b>A</b> Investment income   | Form 4952, line 4a                   |
| <b>B</b> Investment expenses   | Form 4952, line 5                    |
| <b>C</b> Qualified rehabilitation expenditures (other than rental real estate) | See the Shareholder's Instructions   |
| <b>D</b> Basis of energy property  | See the Shareholder's Instructions   |
| <b>E</b> Recapture of low-income housing credit (section 42(j)(5))             | Form 8611, line 8                    |
| <b>F</b> Recapture of low-income housing credit (other)                        | Form 8611, line 8                    |
| <b>G</b> Recapture of investment credit  | See Form 4255                        |
| <b>H</b> Recapture of other credits  | See the Shareholder's Instructions   |
| <b>I</b> Look-back interest — completed long-term contracts                    | See Form 8697                        |
| <b>J</b> Look-back interest — income forecast method                           | See Form 8866                        |
| <b>K</b> Dispositions of property with section 179 deductions                  | } See the Shareholder's Instructions |
| <b>L</b> Recapture of section 179 deduction                                    |                                      |
| <b>M</b> Section 453(i)(3) information   |                                      |
| <b>N</b> Section 453A(c) information   |                                      |
| <b>O</b> Section 1260(b) information   |                                      |
| <b>P</b> Interest allocable to production expenditures                         |                                      |
| <b>Q</b> CCF nonqualified withdrawals  |                                      |
| <b>R</b> Depletion information — oil and gas                                   |                                      |
| <b>S</b> Amortization of reforestation costs                                   |                                      |
| <b>T</b> Section 108(i) information  |                                      |
| <b>U</b> Other information   |                                      |

## NATIONAL RADIOLOGICAL IMAGING

20-1283113

**Statement 1**  
**Form 1120S, Line 19**  
**Other Deductions**

|                                       |          |                 |
|---------------------------------------|----------|-----------------|
| Bank Charges.....                     | \$       | 189.            |
| BILLING SERVICES.....                 |          | 11,471.         |
| Janitorial.....                       |          | 900.            |
| Legal and Professional.....           |          | 25,957.         |
| LIABILITY INSURANCE.....              |          | 7,133.          |
| MARKETING EXPENSE.....                |          | 38,475.         |
| Meals and Entertainment Expense.....  |          | 108.            |
| MEDICAL SUPPLIES.....                 |          | 4,282.          |
| Miscellaneous.....                    |          | 3,287.          |
| Outside Services.....                 |          | 765,144.        |
| PAYROLL PROCESSING FEES.....          |          | 2,319.          |
| Supplies.....                         |          | 26,117.         |
| Telephone.....                        |          | 844.            |
| Travel.....                           |          | 435.            |
| Utilities.....                        |          | 3,352.          |
| WORKMAN'S COMPENSATION INSURANCE..... |          | 1,096.          |
|                                       | Total \$ | <u>891,109.</u> |

**Statement 2**  
**Form 1120S, Schedule L, Line 6**  
**Other Current Assets**

|                                    | Beginning | Ending             |
|------------------------------------|-----------|--------------------|
| CITICAPITAL.....                   | \$ 0.     | \$ 62,106.         |
| DYNAWELL.....                      | 7,850.    | 7,850.             |
| EAGLE HEALTHCARE.....              | 71,516.   | 73,016.            |
| HILLTOP RADIOLOGY.....             | 391,417.  | 0.                 |
| LEASE PAYABLE IFC CREDIT CORP..... | 2,687.    | 2,687.             |
| NOTE PAYABLE BIJAN.....            | 15,000.   | 15,000.            |
|                                    | Total \$  | <u>488,470.</u>    |
|                                    |           | <u>\$ 160,659.</u> |

**Statement 3**  
**Form 1120S, Schedule L, Line 18**  
**Other Current Liabilities**

|                                | Beginning  | Ending             |
|--------------------------------|------------|--------------------|
| AMERICAN MICROLOAN.....        | \$ 50,000. | \$ 50,000.         |
| BFS CAPITAL.....               | 51,407.    | 55,424.            |
| CAREPOINT FINANCIAL.....       | 12,676.    | 12,676.            |
| DENMAR INC.....                | 315,830.   | 185,630.           |
| HR MEDICAL.....                | 32,319.    | 32,319.            |
| KC IMAGING LLC.....            | 4,282.     | 4,282.             |
| LOAN - MATTHEW LEE.....        | 0.         | 3,000.             |
| LOANS-KEVIN NABHOLZ.....       | 7,490.     | 7,490.             |
| LOANS-STEVEN WATSON.....       | -2,010.    | -2,010.            |
| LOANS-TREVOR NABHOLZ.....      | -9,407.    | -9,407.            |
| ON DECK CAPITAL.....           | 50,000.    | 50,000.            |
| PAYROLL TAXES LIABILITIES..... | 3,361.     | 3,361.             |
| PAYROLL TAXES WITHHELD.....    | -2,939.    | -2,939.            |
| STEVE GOLDMAN.....             | -64,162.   | -67,162.           |
|                                | Total \$   | <u>448,847.</u>    |
|                                |            | <u>\$ 322,664.</u> |



NATIONAL RADIOLOGICAL IMAGING

20-1283113

Statement 4  
Form 1120S, Schedule M-2, Column A, Line 5  
Other Reductions

|  |    |                    |
|--|----|--------------------|
| Disallowed Meals and Entertainment ..... | \$ | <u>108.</u>        |
| Total                                    | \$ | <u><u>108.</u></u> |