

UNITED STATES BANKRUPTCY COURT District of Hawaii					VOLUNTARY PETITION					
Name of Debtor (if individual, enter Last, First, Middle): JAWMIN L.L.C.					Name of Joint Debtor (Spouse) (Last, First, Middle):					
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):					All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):					
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 27-1944008					Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):					
Street Address of Debtor (No. and Street, City, and State): P.O. Box 1677 Honokaa, Hawaii <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE 96727</div>					Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>					
County of Residence or of the Principal Place of Business: Honokaa, Hawaii					County of Residence or of the Principal Place of Business:					
Mailing Address of Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>					Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>					
Location of Principal Assets of Business Debtor (if different from street address above): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>										
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input checked="" type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input type="checkbox"/> Debts are primarily business debts.						
Filing Fee (Check one box.) <input type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.					Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>). ----- Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).					
Statistical/Administrative Information <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.										THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000										
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion										
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion										

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): JAWMIN L.L.C.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed:	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:	Case Number:	Date Filed:	
District: District of Hawaii	Relationship:	Judge:	
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>		
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box.)			
<input type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States 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.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			

(Name of landlord that obtained judgment)			

(Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

Voluntary Petition

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

Name of Debtor(s):

JAWMIN L. L. C.

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.

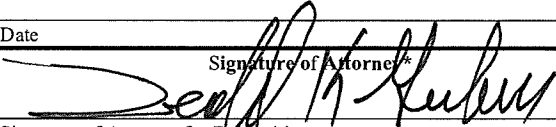
X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (if not represented by attorney)

Date

Signature of Attorney*

X 
Signature of Attorney for Debtor(s)
JERROLD K. GUBEN

Printed Name of Attorney for Debtor(s)
O'Connor Playdon & Guben LLP

Firm Name
733 Bishop Street, Suite 2400

Address
Honolulu, HI 96813

jkg@opqlaw.com

(808) 524-8350

Telephone Number
July 21, 2010

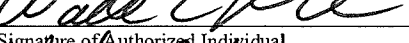
Date

*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 the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X 
Signature of Authorized Individual

Printed Name of Authorized Individual
Wade C Lee

Title of Authorized Individual
Managing Member

Date
7/20/2010

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 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.

**RESOLUTION OF THE MEMBERS OF
JAWMIN L.L.C.
a Hawaii limited liability company**

WHEREAS, the undersigned, as the Managing Member of JAWMIN L.L.C., a Hawaii limited liability company (the “Company”), at a meeting held on July 20, 2010, upon decision of the Members of the Company, and upon the recommendation of the Company’s professional advisors, has determined that is desirable, fair, reasonable, and in the best interest of the Company and the Company’s creditors, stockholders and other interested parties for the Company to file a petition seeking relief under the provisions of Chapter 11 of Title 11, United States Code (“Bankruptcy Code”).

NOW, THEREFORE, BE IT

1. Filing and Prosecution of Bankruptcy Case.

RESOLVED, that it is desirable and in the best interests of the Company and its creditors, and other interested parties to authorize the Member(s) to cause to be filed a petition in the name of the Company (“Chapter 11 Petition”) seeking relief under the provisions of Chapter 11 of the Bankruptcy Code (“Chapter 11 case”); and it is further

RESOLVED, that the Member(s) be, and each hereby is, authorized and directed to execute the Chapter 11 Petition and to cause the same to be filed in the United States Bankruptcy Court for the District of Hawaii (“Bankruptcy Court”), in such form and at such time as such officer(s) shall determine; and it is further

RESOLVED, that the Member(s) be, and each hereby is, authorized and directed to take all actions necessary to restructure the financial affairs of the Company, including causing to be filed in the bankruptcy case a Disclosure Statement and a Plan of Reorganization (“Plan”), and to seek confirmation of the Plan by the Bankruptcy Court, with such amendments as may be required by the Bankruptcy Court; and it is further

RESOLVED, that the Member(s) be, and each hereby is, authorized to execute and file (or direct others to do so on behalf of the Company as provided herein) all necessary documents, including, without limitation, all petitions,

affidavits, schedules, motions, lists, applications, pleadings and other papers, and in connection therewith, to employ and retain all assistance by legal counsel, accountants or other professionals and to take any and all action which they deem necessary and proper in connection with the Chapter 11 case.

2. Employment of Professionals.

RESOLVED, that the law firm of O'Connor Playdon & Guben LLP hereby is employed as bankruptcy counsel for the Company in the Chapter 11 case, and the Member(s) of the Company is hereby authorized and directed to execute appropriate agreements, upon the filing of a Chapter 11 case and cause to be filed an appropriate application for authority to retain the services of O'Connor Playdon & Guben LLP; and it is further

RESOLVED, that the Member(s) of the Company be, and they hereby, authorized and directed to retain any other firm as professionals or consultants to the Company as are deemed necessary to represent and assist the Company in carrying out its duties under the Bankruptcy Code and, in connection therewith, the Member(s) of the Company is hereby authorized and directed to execute appropriate agreements and cause to be filed an appropriate application for authority to retain the services of such firm; and it is further

RESOLVED, that all acts lawfully done or actions lawfully taken by its Member(s) to seek relief under Chapter 11 of the Bankruptcy Code or in connection with the Chapter 11 case, or any matter related thereto, be, and hereby are, adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Company; and it is further

3. General Authorizing, Resolution.

RESOLVED, that the Member(s) be, shall have full authority to act and is authorized and directed, on behalf of the Company, under the Company's seal or otherwise, to make, enter into, execute, deliver and file any and all other or further agreements, documents, certificates, materials and instruments, to disburse funds of the Company, to take or cause to be taken any and all other actions, and to incur all such fees and expenses as any such officer deems to be necessary, appropriate or advisable to carry out the purposes of the foregoing resolutions and the transactions contemplated thereunder and/or to successfully complete a Chapter 11 case, the taking of any such action to constitute conclusive evidence of the exercise of such discretionary authority; and it is further

RESOLVED, that all authorized actions, transactions, or agreements undertaken prior to the adoption of these resolutions by any the Member(s) of the Company on behalf of the Company in connection with the foregoing matters are hereby authorized, approved, ratified, confirmed and adopted as the acts of the Company; and it is further

RESOLVED, that the Member(s) be, and each of them hereby is, authorized, empowered and directed to certify and attest any documents or materials which they deem necessary, desirable or appropriate to consummate the transactions contemplated by the foregoing resolutions, without the necessity of the signature or attestation of any other officer or the affixing of any seal of the Company.

4. Designation of Responsible Person.

RESOLVED, that WADE C. LEE, a Member, be and hereby appointed as the person responsible for performing the duties and responsibilities of the debtor in the proposed Chapter 11 proceeding and authorized to file the petition.

The undersigned does hereby further certify that the foregoing resolution are in full force and effect as of the date hereof.

DATED: July 20, 2010

JAWMIN L.L.C.
a Hawaii Limited Liability Corporation

By 
Its Member

Debtor: JAWMIN L.L.C.	Case No. (if known): Chapter 11
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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 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
1 North Hawaii Community FCU 45-3600 Mamane Street Honokaa, HI 96727	Gay Matthews 45-3600 Mamane Street Honokaa, HI 96727 (808) 775-7251	Bank/Credit Union	Undisputed	\$25,000,000 (Timber at Hokukano Ranch)
2 Hokukano Ranch P.O. Box 2240 Kealahou, HI 96750		Bank Loan Purchased Mortgage	Disputed	\$8,000,000
3 Hamakua Framing and Structure P.O. Box 1677 Honokaa, HI 96727	Wade C. Lee P.O. Box 1677 Honokaa, HI 96727 (808) 775-1914	S corporation	Undisputed	
4 Atlas Insurance 1132 Bishop Street, Suite 1600 Honolulu, HI 96813				
5				
6				
7				
8				
9				
10				

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

I, WADE C. LEE, the Responsible Person of JAWMIN L.L.C., named as the Debtor in this case, declare under penalty of perjury that I have read the foregoing *List of Creditors Holding 20 Largest Unsecured Claims*, and that it is true and correct to the best of my information and belief.

DATED: Honolulu, Hawaii, July 20, 2010.

JAWMIN, L.L.C.

By: 
WADE C. LEE
Its Managing Member

North Hawaii Community FCU
45-3600 Mamane Street
Honokaa, HI 96727

Hokukano Ranch
Thomas Pace
P.O. Box 2240
Kealahou, HI 96750

Hamakua Framing and Structure
P.O. Box 1677
Honokaa, HI 96727

Atlas Insurance Agency
1132 Bishop Street, Suite 1600
Honolulu, HI 96813

Wade C. Lee
P.O. Box 1078
Honokaa, HI 96727

Arthur J. Lee
75-5270 Mamalahoa Highway
Holualoa, HI 96725

Allen Gourley
1933 Sheridan Road
New Bethlehem, PA 16242

Lillian M. Lee
P.O. Box 1078
Honokaa, HI 96727

David Ramos, CPA
P.O. Box 1688
Kamuela, HI 96743

Matthew Charbonneau
P.O. Box 808
Honokaa, HI 96727

Filer's Name, Address, Phone, Fax, Email:

O'CONNOR PLAYDON & GUBEN LLP
JERROLD K. GUBEN 3107-0
Pacific Guardian Center
Makai Tower, 24th Floor
733 Bishop Street
Honolulu, Hawaii 96813
Telephone: (808) 524-8350
Facsimile: (808) 531-8628
jkg@opglaw.com



UNITED STATES BANKRUPTCY COURT
DISTRICT OF HAWAII
1132 Bishop Street, Suite 250
Honolulu, Hawaii 96813

hib_1007-2d (12/09)

Debtor: **JAWMIN L.L.C.**

Case No.:

Joint Debtor:
(if any)

Chapter: **11**

VERIFICATION OF CREDITOR MATRIX

The undersigned certifies under penalty of perjury that:

1. All entities included on schedules D, E, F, G, and H have been listed in the attached creditor matrix; and
2. The names and addresses of the entities listed in the matrix are true and correct to the best of my knowledge.

/s/ Wade C. Lee
Debtor

/s/ _____
Joint Debtor

Dated: 7/20/2010

Dated: _____

Note: After the original creditor matrix is filed with the court, there is a \$26 fee to add or delete creditors. No fee is due if a change involves only the address of a creditor already listed, or if the name or address of a creditor's attorney is being added.

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF HAWAII**

In Re:
Jawmin L.L.C.
Debtor(s).

Case No.: **10-02223**

Chapter: **11**

ORDER IN A CHAPTER 11 CASE

WHEREAS, an order for relief has been entered in this case commenced under chapter 11 of the Bankruptcy Code,

IT IS ORDERED:

The Debtor and, if any, the Debtor's trustee, officers, directors, controllers, or responsible individuals shall comply with the following:

I. SERVICE OF THE PETITION

The Debtor shall serve as soon as practicable after entry of this order a copy of the bankruptcy petition on the **Securities and Exchange Commission**, the **District Director of Internal Revenue**, the **Department of Labor and Industrial Relations, State of Hawaii**, and the real property taxing authority of each county of the State of Hawaii in which the Debtor has an interest in real property or is liable for the payment of real property taxes. The copy of the petition shall be sent to the above entities at the respective addresses listed on Attachment 1 to this order.

II. SERVICE OF PLAN AND DISCLOSURE STATEMENT

The Debtor shall serve the plan and disclosure statement, and the notice of the hearing thereon, on the **Securities and Exchange Commission** at the address listed on Attachment 1 to this order.

III. TAXES

The Debtor shall file all tax returns and pay all federal, state, county and other taxes as they become due.

A. Segregation of Taxes. The debtor shall segregate and hold separate and apart from all other funds, all withholding, social security (both the employees' and employer's portions), excise, agricultural, or other taxes collected, received or withheld for or on behalf of the United States, State, or other governmental entity.

1. Withholding Taxes. The Debtor shall deposit taxes arising from the payment of wages or salaries in the manner provided by law. Information concerning these deposits is available from the Internal Revenue Service (IRS) in Circular E, Employer's Tax Guide.

2. Excise Taxes. The debtor shall deposit excise taxes in the manner provided by law. Information concerning these deposits is available from the IRS in Form 720, Quarterly Federal Excise Tax Return.

B. Filing of Return, Payment of Taxes.

1. Federal Taxes. The Debtor shall file timely federal tax returns as required by law at the address listed on Attachment 1 to this order, or as otherwise instructed by the IRS.

2. State Taxes. The Debtor shall pay all State of Hawaii tax liabilities as they become due, including, without limitation, net income tax, general excise tax, use tax, real property tax, and withholding tax to the **Department of Taxation, State of Hawaii**, at the address listed on

Attachment 1 to this order, or as otherwise instructed by the Department of Taxation. Further, with respect to taxes arising out of the payment of wages or salaries, the Debtor shall pay such taxes within 5 business days after payment of such wages or salaries.

3. State of Hawaii Unemployment Insurance Taxes. The Debtor shall pay all State of Hawaii unemployment insurance taxes as they become due to the **Unemployment Insurance Division, Department of Labor and Industrial Relations, State of Hawaii**, at the address listed on Attachment 1 to this order, or as otherwise instructed by the Department of Labor and Industrial Relations.

4. County Taxes. The Debtor shall pay all county real property taxes as they become due in the manner provided by the relevant ordinances and regulations.

IV. BANKRUPTCY QUESTIONNAIRE

The Debtor shall complete the attached Bankruptcy Questionnaire and send a copy of the completed questionnaire within 15 days after the date of entry of this order to the **Internal Revenue Service, the Department of Taxation, State of Hawaii**, and the **Department of Labor and Industrial Relations, State of Hawaii**, at the respective addresses listed on Attachment 1 to this order.

V. FAILURE TO COMPLY

The failure of the Debtor to comply with provisions of this order will be a basis for dismissal of the case or conversion to chapter 7 of the Bankruptcy Code.

Dated: July 21, 2010

Honolulu, Hawaii

Robert J. Faris
United States Bankruptcy Judge

BANKRUPTCY QUESTIONNAIRE

Name of the Debtor (include dba's if any) Debtor EIN Number: Debtor Hawaii Excise Tax Number:	Address/Telephone number of the Debtor:
Attorney for the Debtor (Name, address and telephone number)	Corporate Officers/Partners (Names and Titles)
Power of Attorney for tax matters? Yes No	Usual Pay Periods: Usual Pay Dates:
Individual/Organization Responsible for Payroll Records (Name/Address/Telephone Number)	Usual Pay Periods: Usual Pay Dates:
Average Gross Payroll Per Pay Period for last six months.	Average Withholding Tax Liability Per Pay Period for the last six months: State: Federal:
Average Social Security Liability Per Pay Period – Including Employer's Portion for the last 6 months:	Average State Unemployment Insurance Taxes Per Pay Period:
Average Number of Employees Per Pay Period for the last 6 months:	Average Excise Tax Per Quarter: State: Federal:
Estimated Number of Employees to be retained through Chapter 11 case:	Federal:
Dated: _____	Prepared by: _____

ATTACHMENT 1

Agency	Address	Required Transmittal
Securities and Exchange Commission	Securities and Exchange Commission Pacific Regional Office Attn: Bankruptcy Counsel 5670 Wilshire Blvd. 11th Floor Los Angeles, CA 90036-3648	Petition Disclosure Statement Plan
Internal Revenue Service	Internal Revenue Service IRS SPF Insolvency 300 Ala Moana Blvd., Stop H240 Honolulu, HI 96850-4992	Petition Tax Returns Bankruptcy Questionnaire
Department of Labor and Industrial Relations State of Hawaii	DLIR Director's Office 830 Punchbowl Street, Room 321 Honolulu, HI 96813	Petition Bankruptcy Questionnaire
Department of Taxation State of Hawaii	Department of Taxation State of Hawaii P.O. Box 259 Honolulu, HI 96809	Tax Returns and Payments Bankruptcy Questionnaire
Unemployment Insurance Division DLIR State of Hawaii	Unemployment Insurance Division, DLIR State of Hawaii Attn: Oahu Branch P.O. Box 700 Honolulu, HI 96809	Unemployment Insurance Taxes
City and County of Honolulu	Real Property Tax Collection Unit Division of Treasury City and County of Honolulu 530 South King St. Honolulu, HI 96813	Real Property Taxes- Oahu
County of Hawaii	County of Hawaii Attn: Corporation Counsel 101 Aupuni Street, Suite 325 Hilo, HI 96720	Real Property Taxes - Hawaii
County of Kauai	County of Kauai Real Property Tax Collection Unit 4444 Rice St. Suite A-463 Lihue, HI 96766-1340	Real Property Taxes - Kauai
County of Maui	County of Maui Director of Finance 200 South High Street Wailuku, HI 96793	Real Property Taxes - Maui