(Official Form	1) (10/05)										1		
United States Bankruptcy Co District of Nevada						Co	ourt				Voluntary Petition		
Name of Debtor (if individual, enter Last, First, Middle): Soffer, Sidney Lester						Name of	Joint De	btor (Spo	ouse) (Last, Fir	st, 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 o		nplete EI	N or other	Tax ID No	D. (if more than one, sta	te all)	Last four	digits of	Soc. See	c./Complete EI	N or other Tax ID No. (if more than one, state all)		
Street Address of Debtor (No. & Street, City, and State): 2067 N. Las Vegas Blvd. North, #99 North Las Vegas, NV ZIP Code					Street Address of Joint Debtor (No. & Street, City, and State): ZIP Code								
					89030								
County of Reside Clark	ence or of the Pr	rincipal F	Place of Bu	isiness:			County of Residence or of the Principal Place of Business:						
Mailing Address	of Debtor (if di	fferent fr	om street	address):			Mailing A	Address of	of Joint I	Debtor (if differ	rent from street address):		
					ZIP Code	;					ZIP Code		
Location of Princ	cinal Assets of F	Rusiness	Debtor				<u>.</u>						
(if different from			Debtor										
Type of Debtor	(Form of Organ	ization)		Nature o	f Business				Chapter	of Bankrupto	cy Code Under Which		
 (Check one box) Individual (includes Joint Debtors) Corporation (includes LLC and LLP) Partnership Other (If debtor is not one of the above entities, check this box and provide the information requested below.) 		(Check all applicable boxes.) Health Care Business Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) Railroad Stockbroker Commodity Broker			□ Chap □ Chap	ter 9	the I Cha Cha Cha apter 13	pter 11	 d (Check one box) Chapter 15 Petition for Recognition of a Foreign Main Proceeding Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding 				
State type of er	State type of entity:			□ Clearing Bank					Na	ture of Debts	(Check one box)		
			□ Nonprofit Organization qualified under 26 U.S.C. § 501(c)(3)			Consumer/Non-Business Business							
	Filing	g Fee (Ch	neck one b	ox)						Chapter 1	1 Debtors		
attach signed is unable to p	be paid in insta application for pay fee except in aiver requested	the court installm (Applical	's consider ents. Rule	ration certi 1006(b). S oter 7 indiv	luals only) Must fying that the deb see Official Form 3 <i>A</i> iduals only). Mus Official Form 3B.	λ.	■ Debto Check if:	or is a sm or is not a	a small b	usiness debtor	lefined in 11 U.S.C. § 101(51D). as defined in 11 U.S.C. § 101(51D).		
Statistical/Admi	inistrative Info	rmation									THIS SPACE IS FOR COURT USE ONLY		
Debtor estimation		ny exem	pt property	y is exclude	on to unsecured cr ed and administra			oaid, ther	e will be	no funds			
Estimated Numb	er of Creditors												
1- 49	50- 100- 99 199	99	99 5,	.000 10	001- 10,001- 0,000 25,000),000 1	0,001- 00,000	OVER 100,000	1			
Estimated Assets		[-		
\$0 to \$50,000	\$50,001 to \$100,000	\$100,00 \$500,0		500,001 to 1 million	\$1,000,001 to \$10 million		000,001 to 0 million	\$50,000 \$100 m	nillion	More than \$100 million			
Estimated Debts											1		
\$0 to \$50,000	\$50,001 to \$100,000	\$100,00 \$500,0		500,001 to 1 million	\$1,000,001 to \$10 million		000,001 to 0 million	\$50,000 \$100 m	nillion	More than \$100 million			

(Official Form	1) (10/05)		FORM B1, Page 2					
Voluntar	y Petition	Name of Debtor(s): Soffer, Sidney Lester						
(This page mu	st be completed and filed in every case)							
	Prior Bankruptcy Case Filed Within Last 8	Years (If more than one, attach addit	ional sheet)					
Location Where Filed:	- None -	Case Number:	Date Filed:					
Pe	nding Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (If more than one, attach additional sheet)						
Name of Debt - None -	or:	Case Number:	Date Filed:					
- None - District:		Polotionshin	Indeet					
District:		Relationship:	Judge:					
	Exhibit A	Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.)						
forms 10K a pursuant to S and is reques	bleted if debtor is required to file periodic reports (e.g., nd 10Q) with the Securities and Exchange Commission Section 13 or 15(d) of the Securities Exchange Act of 1934 sting relief under chapter 11.) A is attached and made a part of this petition.	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 §342(b) of the Bankruptcy Code. X						
	Exhibit C	Certification Conce	erning Debt Counseling					
	otor own or have possession of any property that poses or pose a threat of imminent and identifiable harm to public ety?	 by Individual/Joint Debtor(s) I/we have received approved budget and credit counseling during the 180-day period preceding the filing of this petition. 						
☐ Yes, and ■ No	d Exhibit C is attached and made a part of this petition.	☐ I/we request a waiver of the requirement to obtain budget and credit counseling prior to filing based on exigent circumstances. (Must attach certification describing.)						
	Information Regarding the Debt	or (Check the Applicable Boxes)						
	Venue (Check an							
-	 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.							
	Statement by a Debtor Who Resides	as a Tenant of Residential Property	¥					
	Check all app							
	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, the permitted to cure the entire monetary default that gave rise possession was entered, and							
Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.								

Voluntary Petition	Name of Debtor(s):
·	Soffer, Sidney Lester
This page must be completed and filed in every case)	gnatures
Signature(s) of Debtor(s) (Individual/Joint)	Signature of a Foreign Representative
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 \$342(b) of the Bankruptcy Code. I request relief in accordance with the chapter of title 11, United States Code, specified in this petition. X /s/ Sidney Lester Soffer Signature of Debtor Sidney Lester Soffer	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 Coor Certified copies of the documents required by §1515 of title 11 are attached Pursuant to §1511 of title 11, United States Code, I request relief in accor- dance with the chapter of title 11 specified in this petition. A certified cop- of the order granting recognition of the foreign main proceeding is attached Signature of Foreign Representative Printed Name of Foreign Representative
Χ	Date
Signature of Joint Debtor	Signature of Non-Attorney Bankruptcy Petition Preparer
Telephone Number (If not represented by attorney) May 22, 2006 Date Signature of Attorney X /s/ Matthew L. Johnson, Esq. Signature of Attorney for Debtor(s) Matthew L. Johnson, Esq. 6004 Printed Name of Attorney for Debtor(s) Matthew L. Johnson & Associates, PC Firm Name 8831 W. Sahara AVe Las Vegas, NV 89117 Address Email: mjohnson@johnsonlaw.com	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(b), 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 19B is attached. Printed Name and title, if any, of Bankruptcy Petition Preparer Social Security number (If the bankrutpcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)
(702) 471-0065 Fax: (702) 471-0075 Telephone Number	
May 22, 2006	Address
Date	X
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 Signature of Authorized Individual	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:
Printed Name of Authorized Individual	If more than one person prepared this document, attach additional
Title of Authorized Individual	sheets conforming to the appropriate official form for each person.
Date	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.

United States Bankruptcy Court District of Nevada

In re Sidney Lester Soffer

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, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

elaim [if o state urity]

Case No.

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]

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

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

Date May 22, 2006

Signature /s/ Sidney Lester Soffer

Sidney Lester Soffer Debtor

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. Sidney Lester Soffer 2067 N. Las Vegas Blvd. North, #99 North Las Vegas, NV 89030

Matthew L. Johnson, Esq. Matthew L. Johnson & Associates, PC 8831 W. Sahara AVe Las Vegas, NV 89117

American Pacific Properties 900 Kaen Avenue H202 Las Vegas, NV 89109

Bayview Loan Servicing 4425 Ponce De Leon Blvd. 6th Floor Miami, FL 33146

City of Newport Beach Revenue Division P.O. Box 1935 Newport Beach, CA 92658-0935

Department of Veterans Affairs 1700 Vegas Drive Las Vegas, NV 89106

Dick Larsen Treasurer - Tax Collector 172 W. Third St. San Bernardino, CA 92415

Internal Revenue Service 4750 W. Oakey Blvd. MS 5205:2578 Las Vegas, NV 89102-1500

John N.W. Moorlach, Treasurer County of Orange P.O. Bo 1438 Santa Ana, CA 92702

M.W. Schofield Clark County Assessor P.O. Box 551401 Las Vegas, NV 89155-1401

Nevada Power P.O. Box 30086 Reno, NV 89520-3086

State of California State Board of Equalization P.O. Box 942879 Sacramento, CA 94279-0001

State of California Employment Development Dept. 1180 Palmrita Ave. Suite B Riverside, CA 92517-1950 State of California Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267

Swedlund Properties 1240 Logan Street, Unit A Costa Mesa, CA 92626