

B1 (Official Form 1)(12/11)

**United States Bankruptcy Court
District of Nevada**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): L & M Creations, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 88-0456638	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): 7135 S. Bermuda Road Las Vegas, NV	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 89119	ZIP Code
County of Residence or of the Principal Place of Business: Clark	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):

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 type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	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
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	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).	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 checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <input checked="" 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 checked="" 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 (amount subject to adjustment on 4/01/13 and every three years thereafter). 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).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

Estimated Liabilities

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

THIS SPACE IS FOR COURT USE ONLY

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): L & M Creations, Inc.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed: - None -		Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: - None -		Case Number:	Date Filed:
District:		Relationship:	Judge:
Exhibit A		Exhibit B	
(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.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		(To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b). X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" 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 checked="" 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 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.			
<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):
L & M Creations, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
 [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
 [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

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

X _____
 Signature of Debtor

X _____
 Signature of Joint Debtor

 Telephone Number (If not represented by attorney)

 Date

Signature of 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.

Signature of Attorney*

X /s/ Neil J. Beller, Esq.
 Signature of Attorney for Debtor(s)

Neil J. Beller, Esq.
 Printed Name of Attorney for Debtor(s)

Neil J. Beller, LTD
 Firm Name

7408 W. Sahara
Las Vegas, NV 89117

 Address

Email: nbeller@nbjlt.com

702-368-7767 Fax: 702-368-7720
 Telephone Number

November 10, 2012
 Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

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

X /s/ Linda D. Levy
 Signature of Authorized Individual

Linda D. Levy
 Printed Name of Authorized Individual

President
 Title of Authorized Individual

November 10, 2012
 Date

 Date

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Nevada

In re L & M Creations, Inc.

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1)	(2)	(3)	(4)	(5)
<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>
American Express Optima Box 0001 Los Angeles, CA 90096-8000	American Express Optima Box 0001 Los Angeles, CA 90096-8000	Credit Card		3,597.34
Bank of America PO Box 15731 Wilmington, DE 19886-5731	Bank of America PO Box 15731 Wilmington, DE 19886-5731	Credit Card		54,366.63
Bank of America PO Box 15731 Wilmington, DE 19886-5731	Bank of America PO Box 15731 Wilmington, DE 19886-5731	Credit Card		40,093.37
Bank of America, N.A. Doc Retention - GCF Mail Code: CT2-515-BB-03 70 Batterson Park Road Farmington, CT 06032	Bank of America, N.A. Doc Retention - GCF Mail Code: CT2-515-BB-03 Farmington, CT 06032	Line of Credit		350,000.00
Capital One PO Box 60599 City of Industry, CA 91716-0599	Capital One PO Box 60599 City of Industry, CA 91716-0599	Credit Card		3,752.07
Chemical Consultants 1850 Wild Turkey Circle Corona, CA 92880-1799	Chemical Consultants 1850 Wild Turkey Circle Corona, CA 92880-1799	Trade Debt		1,506.95
Chevron and Texaco PO Box 923928 Norcross, GA 30010	Chevron and Texaco PO Box 923928 Norcross, GA 30010	Credit Card		1,700.00
Eastman Kodak PO Box 95 Leonia, NJ 07605	Eastman Kodak PO Box 95 Leonia, NJ 07605	Trade Debt		37,681.78
Flexcon 1 FLEXcon Industrial Park Spencer, MA 01562-2642	Flexcon 1 FLEXcon Industrial Park Spencer, MA 01562-2642	Trade Debt		28,228.77
Fujifilm 200 Summit Lake Drive Valhalla, NY 10595	Fujifilm 200 Summit Lake Drive Valhalla, NY 10595	Trade Debt		57,056.63
Glass Supply 2975 S. Highland Las Vegas, NV 89109	Glass Supply 2975 S. Highland Las Vegas, NV 89109	Trade Debt		3,603.96

B4 (Official Form 4) (12/07) - Cont.

In re L & M Creations, Inc.

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(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>
Graphics Pro Tech 948 Empire Mesa Street Henderson, NV 89011	Graphics Pro Tech 948 Empire Mesa Street Henderson, NV 89011	Trade Debt		5,476.05
Ingterstate Electric Co. 2240 Yates Avenue Los Angeles, CA 90040	Ingterstate Electric Co. 2240 Yates Avenue Los Angeles, CA 90040	Trade Debt		7,245.93
Integra 13809 Research Boulevard Suite 745 Austin, TX 78750	Integra 13809 Research Boulevard Suite 745 Austin, TX 78750	Trade Debt		6,249.99
Kolorcure 1180 Lyon Road Batavia, IL 60510	Kolorcure 1180 Lyon Road Batavia, IL 60510	Trade Debt		5,121.75
Nevada Packaging 3920 West Sunset Road Suite G Las Vegas, NV 89118	Nevada Packaging 3920 West Sunset Road Suite G Las Vegas, NV 89118	Trade Debt		2,686.94
Sabic Polymershapes PO Box 905715 Charlotte, NC 28290-5715	Sabic Polymershapes PO Box 905715 Charlotte, NC 28290-5715	Trade Debt		27,345.81
Sigma Supply 824 Mid America Boulevard Hot Springs National Park, AR 71913	Sigma Supply 824 Mid America Boulevard Hot Springs National Park, AR 71913	Trade Debt		1,812.91
Visa Black Card PO Box 13337 Philadelphia, PA 19101-3337	Visa Black Card PO Box 13337 Philadelphia, PA 19101-3337	Credit Card		5,436.47
Visa Black Card PO Box 13337 Philadelphia, PA 19101-3337	Visa Black Card PO Box 13337 Philadelphia, PA 19101-3337	Credit Card		20,152.37

**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 November 10, 2012Signature /s/ Linda D. Levy

Linda D. Levy
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.

**United States Bankruptcy Court
District of Nevada**

In re L & M Creations, Inc.

Debtor(s)

Case No.

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$	<u>5,000.00</u>
Prior to the filing of this statement I have received	\$	<u>5,000.00</u>
Balance Due	\$	<u>0.00</u>

2. \$ 0.00 of the filing fee has been paid.

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

Debtor Other (specify):

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

Debtor Other (specify):

5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

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

a. [Other provisions as needed]

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

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: November 10, 2012

/s/ Neil J. Beller, Esq.

**Neil J. Beller, Esq.
Neil J. Beller, LTD
7408 W. Sahara
Las Vegas, NV 89117
702-368-7767 Fax: 702-368-7720
nbeller@nbjlt.com**

L & M Creations, Inc.
7135 S. Bermuda Road
Las Vegas, NV 89119

Neil J. Beller, Esq.
Neil J. Beller, LTD
7408 W. Sahara
Las Vegas, NV 89117

American Express Optima
Acct No x1005
Box 0001
Los Angeles, CA 90096-8000

Bank of America
Acct No 9585
PO Box 15731
Wilmington, DE 19886-5731

Bank of America
Acct No 0374
PO Box 15731
Wilmington, DE 19886-5731

Bank of America, N.A.
Acct No xx-x7363
Doc Retention - GCF
Mail Code: CT2-515-BB-03
70 Batterson Park Road
Farmington, CT 06032

Capital One
Acct No xxxx-xxxx-xxxx-9609
PO Box 60599
City of Industry, CA 91716-0599

Chemical Consultants
Acct No x1028
1850 Wild Turkey Circle
Corona, CA 92880-1799

Chevron and Texaco
Acct No xV 643
PO Box 923928
Norcross, GA 30010

Eastman Kodak
Acct No xx0269
PO Box 95
Leonia, NJ 07605

Flexcon
Acct No L & M Creations, Inc.
1 FLEXcon Industrial Park
Spencer, MA 01562-2642

Fujifilm
Acct No xxxx1068
200 Summit Lake Drive
Valhalla, NY 10595

Glass Supply
Acct No L & M Creations, Inc.
2975 S. Highland
Las Vegas, NV 89109

Graphics Pro Tech
Acct No L & M Creations, Inc.
948 Empire Mesa Street
Henderson, NV 89011

Ingterstate Electric Co.
Acct No L & M Creations, Inc.
2240 Yates Avenue
Los Angeles, CA 90040

Integra
Acct No L & M Creations, Inc.
13809 Research Boulevard
Suite 745
Austin, TX 78750

Kolorcure
Acct No L & M Creations, Inc.
1180 Lyon Road
Batavia, IL 60510

Nevada Packaging
Acct No xxC001
3920 West Sunset Road
Suite G
Las Vegas, NV 89118

Richard F. Holley, Esq.
Acct No L & M Creations, Inc.
Cotton Driggs Walch Holley &
Thompson
400 S. Fourth Street, Third Floor
Las Vegas, NV 89101

Ryley Carlock & Applewhite
Acct No L & M Creations, Inc.
One N Central Avenue
Suite 1200
Phoenix, AZ 85005

Sabic Polymershapes
Acct No xxxx4698
PO Box 905715
Charlotte, NC 28290-5715

Sigma Supply
Acct No x2888
824 Mid America Boulevard
Hot Springs National Park, AR 71913

Visa Black Card
Acct No xxxx-xxxx-xxxx-5833
PO Box 13337
Philadelphia, PA 19101-3337

Visa Black Card
Acct No xxxx-xxxx-xxxx-1748
PO Box 13337
Philadelphia, PA 19101-3337

**United States Bankruptcy Court
District of Nevada**

In re **L & M Creations, Inc.**

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

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

None [*Check if applicable*]

November 10, 2012

Date

/s/ Neil J. Beller, Esq.

Neil J. Beller, Esq.

Signature of Attorney or Litigant

Counsel for **L & M Creations, Inc.**

Neil J. Beller, LTD

7408 W. Sahara

Las Vegas, NV 89117

702-368-7767 Fax:702-368-7720

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