

**United States Bankruptcy Court  
Southern District of New York  
Manhattan Division**

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>Flowers For Entertaining, LTD.</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): <b>The Daily Blossom</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) No./Complete EIN(if more than one, state all): <b>13-35916</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. & Street, City, and State): <b>236 West 27th Street New York, NY</b>	Street Address of Joint Debtor (No. & Street, City, and State):
ZIP CODE <b>10001</b>	ZIP CODE
County of Residence or of the Principal Place of Business: <b>New York</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): <b>236 West 27th Street New York, NY</b>	
ZIP CODE <b>10001</b>	

<b>Type of Debtor</b> (Form of Organization) (Check <b>one</b> 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.) _____	<b>Nature of Business</b> (Check <b>one</b> 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  <hr/> <b>Tax-Exempt Entity</b> (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.)	<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check <b>one</b> 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  <b>Nature of Debts</b> (Check <b>one</b> 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.
--	---	---

<b>Filing Fee</b> (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.	<b>Chapter 11 Debtors</b>  <b>Check one box:</b> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).  <b>Check if:</b> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.  <b>Check all applicable boxes</b> <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).
---	---

<b>Statistical/Administrative Information</b> <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" 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.	<b>THIS SPACE IS FOR COURT USE ONLY</b>
<b>Estimated Number of Creditors</b> <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> <input checked="" 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 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> <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>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>Flowers For Entertaining, LTD.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet.)			
Location Where Filed: <b>NONE</b>	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor</b> (If more than one, attach additional sheet)			
Name of Debtor: <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 have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p><b>X Not Applicable</b></p> <p>Signature of Attorney for Debtor(s) _____ Date _____</p>		
<b>Exhibit C</b>			
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			
<b>Exhibit D</b>			
(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.			
<b>Information Regarding the Debtor - Venue</b> (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.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (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)).			



**UNITED STATES BANKRUPTCY COURT**  
**Southern District of New York**  
**Manhattan Division**

In re: Flowers For Entertaining, LTD.  
Debtor

Case No.  
Chapter **11**

## Exhibit "A" to Voluntary Petition

1. If any of debtor's securities are registered under section 12 of the Securities and Exchange Act of 1934, the SEC file number is .

2. The following financial data is the latest available information and refers to debtor's condition on .

a.	Total assets	\$	0.00
b.	Total debts (including debts listed in 2.c., below)	\$	305,195.85

Approximate  
number of  
holders

c. Debt securities held by more than 500 holders.

	secured	unsecured	subordinated	
d.	Number of shares of preferred stock			
e.	Number of shares of common stock			

Comments, if any:

3. Brief description of debtor's business:

7

4. List the name of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:

**United States Bankruptcy Court  
Southern District of New York  
Manhattan Division**

In re Flowers For Entertaining, LTD.

Debtor

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

Chapter 11

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
NYS Department of Taxation and Fina ATT: Office of Counsel Building 9, W.A. Harriman Campus Albany NY 12227			DISPUTED	\$233,209.14
FirstService Williams 380 Madison Avenue New York, NY 10017-2513				\$29,703.83
Land Rover Capital Group Department #193901 PO Box 55000 Detroit, MI 48255-1939				\$5,043.36
Tuck-It-Away Associates-Deegan, LLC 261 Walton Ave. Bronx, NY 10451				\$3,760.00
New York City Department of Finance Church Street Station PO Box 3670 New York, NY 10008				\$2,295.15
Brief, Carmen and Kleiman, LLP. 805 3rd Ave. New York, NY 10022				\$1,809.00

In re Flowers For Entertaining, LTD.

Debtor

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

Chapter 11

### LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
D.M.G.T. Telecommunications, Inc. 112 Cain Drive Brentwood, NY 11717				<b>\$1,557.46</b>

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

I, Sandra Parks, Owner 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: April 21, 2009

Signature: /s/ Sandra Parks

**Sandra Parks ,Owner**

(Print Name and Title)

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.

In re Flowers For Entertaining, LTD.

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

Debtor

(If known)

## SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

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

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND AN ACCOUNT NUMBER (See Instructions, Above.)	CODEBTOR	HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. 37211833  Ford Credit Box 220564 Pittsburgh, PA 15257-2564  National Bankruptcy Service Center PO Box 537901 Livonia, MI 48153-7901			02/23/2009 Statutory Lien Vehicle Financing  VALUE \$7,490.00				11,304.26	0.00
ACCOUNT NO. 37211759  Ford Credit Box 220564 Pittsburgh, PA 15257-2564  National Bankruptcy Service Center PO Box 537901 Livonia, MI 48153-7901			02/23/2009 Statutory Lien Vehicle Financing  VALUE \$7,490.00				10,223.43	0.00

continuation sheets attached

Subtotal >  
(Total of this page)

Total >  
(Use only on last page)

\$	21,527.69	\$	0.00
\$	21,527.69	\$	0.00

(Report also on Summary of Schedules) (If applicable, report also on Statistical Summary of Certain Liabilities and Related Data.)

In re Flowers For Entertaining, LTD.

Debtor

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

(If known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

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

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

**Domestic Support Obligations**

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

**Extensions of credit in an involuntary case**

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

**Wages, salaries, and commissions**

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

**Contributions to employee benefit plans**

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

**Certain farmers and fishermen**

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

**Deposits by individuals**

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

**Taxes and Certain Other Debts Owed to Governmental Units**

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

**Commitments to Maintain the Capital of an Insured Depository Institution**

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

**Claims for Death or Personal Injury While Debtor Was Intoxicated**

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

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

1 continuation sheets attached

In re Flowers For Entertaining, LTD.  
Debtor

Case No. \_\_\_\_\_  
(If known)

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

**Type of Priority: Taxes and Certain Other Debts Owed to Governmental Units**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. <b>13-35916</b> <b>Internal Revenue Services</b> <b>290 Broadway</b> <b>New York, NY 10007</b>			<b>Business Operation in New York</b>				<b>Unknown</b>	<b>Unknown</b>	<b>\$0.00</b>
ACCOUNT NO. <b>New York City Department of Finance</b> <b>Church Street Station</b> <b>PO Box 3670</b> <b>New York, NY 10008</b>			<b>03/10/2009</b> <b>Parting Violations</b>				<b>2,295.15</b>	<b>2,295.15</b>	<b>\$0.00</b>
ACCOUNT NO. <b>B-13-3591680-3</b> <b>NYS Department of Taxation and Fina</b> <b>ATT: Office of Counsel</b> <b>Building 9, W.A. Harriman Campus</b> <b>Albany NY 12227</b>			<b>Operation of business in New York State</b>			<b>X</b>	<b>233,209.14</b>	<b>233,209.14</b>	<b>\$0.00</b>

Sheet no. 1 of 1 continuation sheets attached to Schedule of Creditors Holding Priority Claims

Subtotals >  
(Totals of this page)

	\$ 235,504.29	\$ 235,504.29	\$ 0.00
Total >	\$ 235,504.29		
Total >		\$ 235,504.29	\$ 0.00

(Use only on last page of the completed Schedule E. Report also on the Summary of Schedules.)

(Use only on last page of the completed Schedule E. If applicable, report also on the Statistical Summary of Certain Liabilities and Related Data.)

In re Flowers For Entertaining, LTD.  
Debtor

Case No. \_\_\_\_\_  
(If known)

## SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

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

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. _____ <b>Brief, Carmen and Kleiman, LLP.</b> 805 3rd Ave. New York, NY 10022		<b>Legal Services</b>				<b>1,809.00</b>
ACCOUNT NO. _____ <b>D.M.G.T. Telecommunications, Inc.</b> 112 Cain Drive Brentwood, NY 11717		<b>Consulting work</b>				<b>1,557.46</b>
ACCOUNT NO. <b>003040-000037</b> <b>FirstService Williams</b> 380 Madison Avenue New York, NY 10017-2513  <b>Williams</b> PO Box 6046 Hicksville, NY 11802-6046		<b>04/01/2009</b> <b>Commercial Lease</b>				<b>29,703.83</b>
ACCOUNT NO. <b>417768813</b> <b>Land Rover Capital Group</b> Department #193901 PO Box 55000 Detroit, MI 48255-1939  <b>National Bankruptcy Service Center</b> PO Box 537901 Livonia, MI 48153-7901		<b>04/20/2009</b> <b>Vehicle Lease</b>				<b>5,043.36</b>

1 Continuation sheets attached

Subtotal > \$ **38,113.65**

Total > \$

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable on the Statistical  
Summary of Certain Liabilities and Related Data.)

In re Flowers For Entertaining, LTD.  
Debtor

Case No. \_\_\_\_\_  
(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBATOR	HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO.  Tuck-It-Away Associates-Deegan, LLC 261 Walton Ave. Bronx, NY 10451			12/01/2008  Storage Services				3,760.00

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

Subtotal >	\$ 3,760.00
Total >	\$ 41,873.65

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable on the Statistical  
Summary of Certain Liabilities and Related Data.)

STATEMENT OF SOCIAL-SECURITY NUMBER OR  
INDIVIDUAL TAXPAYER-IDENTIFICATION NUMBER (ITIN)

UNITED STATES BANKRUPTCY COURT  
Southern District of New York  
Manhattan Division

In re Flowers For Entertaining, LTD., The Daily Blossom, ) Case No. \_\_\_\_\_  
 Debtor\* ) Chapter 11  
 Address: 236 West 27th Street )  
New York, NY 10001 )  
 )  
 )  
 Last four digits of Social-Security or Individual Taxpayer- )  
 Identification (ITIN) No(s).(if any): \_\_\_\_\_ )  
 Employer Tax-Identification (EIN) No(s).(if any): )  
13-35916 )

STATEMENT OF SOCIAL-SECURITY NUMBER(S)  
(or other Individual Taxpayer-Identification Number(s) (ITIN(s)))

1.Name of Debtor (Last, First, Middle): Flowers For Entertaining, LTD.

(Check the appropriate box and, if applicable, provide the required information.)

- Debtor has a Social-Security Number and it is: 133 - 59 - 6  
(If more than one, state all.)
- Debtor does not have a Social-Security Number but has an Individual Taxpayer-Identification Number (ITIN), and it is: \_\_\_\_\_  
(if more than one, state all.)
- Debtor does not have either a Social-Security Number or an Individual Taxpayer-Identification Number (ITIN).

2.Name of Joint Debtor (Last, First, Middle): \_\_\_\_\_

(Check the appropriate box and, if applicable, provide the required information.)

- Joint Debtor has a Social-Security Number and it is: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
(If more than one, state all.)
- Joint Debtor does not have a Social-Security Number but has an Individual Taxpayer-Identification Number (ITIN), and it is: \_\_\_\_\_  
(if more than one, state all.)
- Joint Debtor does not have either a Social-Security Number or an Individual Taxpayer-Identification Number (ITIN).

I declare under penalty of perjury that the foregoing is true and correct.

X /s/ Saundra Parks April 21, 2009  
 Saundra Parks  
 Signature of Debtor Date

\*Joint debtors must provide information for both spouses.

Penalty for making a false statement: Fine of up to \$250,000 or up to 5 years imprisonment or both. 18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court**

**Southern District of New York**

**Manhattan Division**

In re:

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

Chapter 11

Flowers For Entertaining, LTD.

**STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION**

I, **Saundra Parks**, declare under penalty of perjury that I am the **Owner** of **Flowers For Entertaining, LTD.**, a **New York** Corporation and that on **April 20, 2009** the following resolution was duly adopted by the **Saundra Parks** of this Corporation:

"Whereas, it is in the best interest of this Corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Saundra Parks**, **Owner** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a Chapter 11 voluntary bankruptcy case on behalf of the Corporation; and

Be It Further Resolved, that **Saundra Parks**, **Owner** of this Corporation, is authorized and directed to appear in all bankruptcy proceedings on behalf of the Corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Corporation in connection with such bankruptcy case; and

Be It Further Resolved, that **Saundra Parks**, **Owner** of this Corporation, is authorized and directed to employ **James E. Hurley**, attorney and the law firm of **Law Office of James E. Hurley, Jr. PLLC.** to represent the Corporation in such bankruptcy case."

Executed on: April 21, 2009

Signed: /s/ Saundra Parks  
**Saundra Parks**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
MANHATTAN DIVISION

In re: Flowers For Entertaining, LTD.  
Debtor

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

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s), or debtor's attorney if applicable, do hereby certify under penalty of perjury that the attached Master Mailing List of creditors, consisting of 2 sheet(s) is complete, correct and consistent with the debtor's schedules pursuant to Local Bankruptcy Rules and I/we assume all responsibility for errors and omissions.

Dated: April 21, 2009

Signed: /s/ Sandra Parks  
Sandra Parks

Signed: /s/ James E. Hurley  
James E. Hurley

Attorney for Debtor(s)

Bar no.: JEH 1115

Law Office of James E. Hurley, Jr. PLLC.

75 Maiden Lane Suite 210

New York, NY 10038

Telephone No.: 212-402-6822

Fax No.: 212-402-6823

E-mail address:

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
MANHATTAN DIVISION

-----X

In Re:

Chapter 11

**FLOWERS FOR ENTERTAINING LTD.**  
**D/B/A DAILY BLOSSOM**

Case No.:

Debtor.

-----X

**DEBTOR'S LBR 1007-2 AFFIDAVIT**  
**AND PROPOSED CASE CONFERENCE ORDER**

**Sandra Parks**, being duly sworn and upon my oath respectfully represents and says as follows:

1. The Debtor is a full service wholesale and retail floral design company which caters to domestic and international clients the corporate and entertainment industries.
2. This case was not originally commenced as a Chapter 7 or Chapter 13.
3. No committee of creditors has been formed or organized in this case.
4. The information in Debtor's possession regarding the twenty (20) largest unsecured creditors are as follows:

- |    |   |              |
|----|---|--------------|
| a. | NYS Department of Taxation and Finance<br>Attn: Office of Counsel<br>Building 9, W.A. Harriman Campus | \$233,209.14 |
| b. | First Service Williams<br>380 Madison Avenue<br>New York, NY 10017-2513                               | \$29,703.83  |

c.	Associated Cut Flowers c/o William T. Schiffman, Esq. Kantrowitz, Goldhamer & Graifman 210 Summit Avenue Montvale, NJ 07645	\$6,290.22
d.	Ford Credit Box 220564 Pittsburgh, PA 15257-2564	\$6,045.087
e.	Land Rover Capital Group Department #193901 P.O. Box 55000 Detroit, MI 48255-1939	\$5,043.36
f.	Ford Credit Box 220564 Pittsburgh, PA 15257-2564	\$4,934.77
g.	Tuck-it-Away Associates-Deegan, LLC 261 Walton Avenue Bronx, NY 10451	\$3,760.00
h.	New York City Department of Finance Church Street Station P.O. Box 3670 New York, NY 10008	\$2,295.15
i.	Brief, Carmen and Kleiman, LLP 805 Third Avenue New York, NY 10022	\$1,809.00
j.	Mrs. Bloom's Direct, Inc.	\$1,111.82
k.	D.M.G.T. Telecommunications, Inc. 112 Cain Drive Brentwood, NY 11717	\$921.68

5. See the attached schedule filed herewith for information regarding the Debtor's top five (5) largest secured claims.

6. Summary of the Debtor's estimated current assets and liabilities are as follows:

Assets:	\$17,500.00 (estimate)
Liabilities	\$295,123.00 (estimate)

7. The Debtor has no shares of stock, debentures or other securities that are publicly held or traded.

8. The Debtor's business premises located at West 27<sup>th</sup> Street, New York, New York was seized by the New York State Department of Taxation and finance after all attempts at settlement of tax arrears failed on or about April 6, 2009.

9. The Debtor has an arrangement with First Service Williams, 380 Madison Avenue, New York, New York 10017 to operate its business from premises located and situated in 236 West 27<sup>th</sup> Street, New York, New York 10001 (the "Premises").

10. The Debtor's substantial assets, books and records are held and maintained on the Premises.

11. There is a pending notice of sale or auction by the New York State Department of Taxation and Finance which has prompted the Debtor to file for bankruptcy protection to continue in possession and operation of business.

12. The Debtor's senior management and sole owner:

a. Sandra Parks, President and CEO, business operations.

b. The Debtor intends to continue to operate its business and hereby provides the following information regarding the thirty (30) day period following its voluntary Chapter 11 petition:

- i. **“Estimated”** amount of weekly payroll to employees (exclusive of officers, directors, stockholders and partners.) \$3,250.00
- ii. Amount to be paid for services: \$1,875.00
- iii. Amount to be paid to officers: \$1,200.00
- iv. Amount to be paid to shareholders: \$-0-

c. The Debtor is a closely held corporation and there are no individuals or partners, or partnerships in the operation of its business.

d. The Debtor has not retained a financial consultant.

e. The Debtor **“estimates”** the following for the thirty (30) day period following filing of its voluntary Chapter 11 petition:

Cash receipts:	\$47,500.00
Disbursements:	\$44,700.00
Net cash gain or loss:	\$2,800.00

f. This Affidavit shall be filed simultaneously with the Debtor’s voluntary Chapter 11 petition.

g. The Debtor has not made a motion to waive submission of the LBR 1007 Affidavit.

h. The Debtor shall file a proposed case conference order herewith.

/s/ Saundra Parks  
Saundra Parks

Sworn to before me this  
day of April, 2009

/s/ James E. Hurley, Jr.  
Notary Public

J. EDWARD HURLEY, JR., ESQ., Notary Public  
State of New York No. 02HU6190145  
Qualified in New York County  
Qualified in New York County  
Commission Expires August 4, 2012