

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

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Park West Circle Realty, LLC	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) 20-3548072	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): 315 W. 57th Street, LL4 New York, NY	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 10019	ZIP Code
County of Residence or of the Principal Place of Business: New York	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):

<p align="center">Type of Debtor (Form of Organization) (Check one box)</p> <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.)	<p align="center">Nature of Business (Check one box)</p> <input checked="" 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 type="checkbox"/> Other <hr/> <p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <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 <hr/> <p align="center">Nature of Debts (Check one box)</p> <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.
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<p align="center">Filing Fee (Check one box)</p> <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.	<p align="center">Chapter 11 Debtors</p> Check one box: <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). 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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<p>Statistical/Administrative Information</p> <input checked="" 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										
<p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input checked="" type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table>	<input type="checkbox"/> 1-49	<input checked="" 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	
<input type="checkbox"/> 1-49	<input checked="" 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		
<p>Estimated Assets</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<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	
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<p>Estimated Liabilities</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<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	
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Park West Circle Realty, LLC
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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:

<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 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>
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Exhibit C

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

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included 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.

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):
Park West Circle Realty, LLC

Signatures

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

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

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

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

X /s/ Jonathan S. Pasternak _____
Signature of Attorney for Debtor(s)

Jonathan S. Pasternak _____
Printed Name of Attorney for Debtor(s)

Rattet, Pasternak & Gordon-Oliver, LLP _____
Firm Name

550 Mamaroneck Avenue
Suite 510
Harrison, NY 10528

Address

(914) 381-7400 Fax: (914) 381-7406 _____
Telephone Number

June 2, 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 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

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

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

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

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

Signature of Debtor (Corporation/Partnership)

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

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

X /s/ Dr. William Louie _____
Signature of Authorized Individual

Dr. William Louie _____
Printed Name of Authorized Individual

Managing Member _____
Title of Authorized Individual

June 2, 2010 _____
Date

United States Bankruptcy Court
Southern District of New York

In re **Park West Circle Realty, LLC**

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>
Abram, Fensterman, Fensterman, Elsman 11 Marcus Ave. Ste. 107 Lake Success, NY 11042	Abram, Fensterman, Fensterman, Elsman 11 Marcus Ave. Ste. 107 Lake Success, NY 11042			19,629.04
Astoria Mechanical Corp. 20-36 Steinway Street Astoria, NY 11105	Astoria Mechanical Corp. 20-36 Steinway Street Astoria, NY 11105			2,758.17
Charles River Associates P.O. Box 845960 Boston, MA 02284-5960	Charles River Associates P.O. Box 845960 Boston, MA 02284-5960			139,973.91
Constantine Cannon, LLP c/o Matthew L. Cantor, Esq. 450 Lexington Avenue New York, NY 10017	Constantine Cannon, LLP c/o Matthew L. Cantor, Esq. 450 Lexington Avenue New York, NY 10017			2,176,872.64
Emery Celli Brinckerhoff & Abady, LLP 75 Rockefeller Plaza, 20th Fl New York, NY 10019	Emery Celli Brinckerhoff & Abady, LLP 75 Rockefeller Plaza, 20th Fl New York, NY 10019			49,122.24
FTI Consulting, Inc. P.O. Box 630391 Baltimore, MD 21263-0391	FTI Consulting, Inc. P.O. Box 630391 Baltimore, MD 21263-0391			3,528.40
GE Healthcare P.O. Box 640944 Pittsburgh, PA 15264-0944	GE Healthcare P.O. Box 640944 Pittsburgh, PA 15264-0944			3,152.94
Invirtus, Inc. 860 Broadway Suite 2-P Long Beach, NY 11561	Invirtus, Inc. 860 Broadway Suite 2-P Long Beach, NY 11561			4,695.31
Key Equipment Finance, Inc. P.O. Box 74534 Cleveland, OH 44194	Key Equipment Finance, Inc. P.O. Box 74534 Cleveland, OH 44194			4,589.38
Key Equipment Finance, Inc. P.O. Box 74534 Cleveland, OH 44194	Key Equipment Finance, Inc. P.O. Box 74534 Cleveland, OH 44194			61,960.23
Law Offices of Gary I. Fields Attn: Jarret Wolfson, Esq. 8 Haven Avenue Port Washington, NY 11050	Law Offices of Gary I. Fields Attn: Jarret Wolfson, Esq. 8 Haven Avenue Port Washington, NY 11050			36,851.00

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>
LECG, LLC P.O. Box 952423 Saint Louis, MO 63195-2423	LECG, LLC P.O. Box 952423 Saint Louis, MO 63195-2423			77,923.10
Lenox Hill Radiology, LLC 61 East 77th Street New York, NY 10021	Lenox Hill Radiology, LLC 61 East 77th Street New York, NY 10021			247,077.05
McGowan Builders, Inc. 1200 Paterson Plank Road North Bergen, NJ 07047	McGowan Builders, Inc. 1200 Paterson Plank Road North Bergen, NJ 07047			3,969.00
MedInformatix 5777 W. Century Blvd. #1700 North Bergen, NJ 07047	MedInformatix 5777 W. Century Blvd. #1700 North Bergen, NJ 07047			2,500.00
Nuance Communications, Inc. P.O. Box 7247-6924 Philadelphia, PA 19170-6924	Nuance Communications, Inc. P.O. Box 7247-6924 Philadelphia, PA 19170-6924			8,400.62
Park Towers South, LLC c/o Pelican Management 524 North Avenue New Rochelle, NY 10801	Park Towers South, LLC c/o Pelican Management 524 North Avenue New Rochelle, NY 10801			39,655.81
Peluso & Touger, LLP 70 Lafayette Street New York, NY 10013	Peluso & Touger, LLP 70 Lafayette Street New York, NY 10013			20,437.33
Pinnacle Health Consultants 111 Marcus Avenue, Ste LL08 Lake Success, NY 11042	Pinnacle Health Consultants 111 Marcus Avenue, Ste LL08 Lake Success, NY 11042			18,406.76
Practice Services, LLC 1 West 34th Street, Ste 501 New York, NY 10001	Practice Services, LLC 1 West 34th Street, Ste 501 New York, NY 10001			16,363.10

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

I, the Managing Member 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 June 2, 2010Signature /s/ Dr. William Louie

Dr. William Louie
Managing Member

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
Southern District of New York**

In re **Park West Circle Realty, LLC**

Debtor(s)

Case No. _____

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Managing Member of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **June 2, 2010**

/s/ Dr. William Louie

Dr. William Louie/Managing Member

Signer/Title

ABRAM, FENSTERMAN,
FENSTERMAN, ELSMAN
11 MARCUS AVE. STE. 107
LAKE SUCCESS, NY 11042

ALPHA MEDICAL EQUIPMENT OF NY
145 SAW MILL RIVER ROAD
YONKERS, NY 10701

ANDREWS TECHNOLOGY HMS, INC.
700 MILITARY CUTOFF RD. STE. 234
WILMINGTON, NC 28405

ASTORIA MECHANICAL CORP.
20-36 STEINWAY STREET
ASTORIA, NY 11105

CERTIFIED G.I., INC.
623 W 51ST STREET
NEW YORK, NY 10019

CHARLES RIVER ASSOCIATES
P.O. BOX 845960
BOSTON, MA 02284-5960

CONSTANTINE CANNON, LLP
C/O MATTHEW L. CANTOR, ESQ.
450 LEXINGTON AVENUE
NEW YORK, NY 10017

EMERY CELLI
BRINCKERHOFF & ABADY, LLP
75 ROCKEFELLER PLAZA, 20TH FL
NEW YORK, NY 10019

FINK & CARNEY REPORTING & VIDEO
39 WEST 37TH STREET
NEW YORK, NY 10018

FTI CONSULTING, INC.
P.O. BOX 630391
BALTIMORE, MD 21263-0391

GE HEALTHCARE
P.O. BOX 640944
PITTSBURGH, PA 15264-0944

HYCO PRINTED PRODUCTS, INC.
P.O. BOX 2068
WAYNE, NJ 07474-2068

IMVIRTUS, INC.
860 BROADWAY SUITE 2-P
LONG BEACH, NY 11561

INTERNAL REVENUE SERVICE
P.O. BOX 21126
PHILADELPHIA, PA 19114

KEY EQUIPMENT FINANCE, INC.
P.O. BOX 74534
CLEVELAND, OH 44194

LAW OFFICES OF GARY I. FIELDS
ATTN: JARRET WOLFSON, ESQ.
8 HAVEN AVENUE
PORT WASHINGTON, NY 11050

LECG, LLC
P.O. BOX 952423
SAINT LOUIS, MO 63195-2423

LENOX HILL RADIOLOGY, LLC
61 EAST 77TH STREET
NEW YORK, NY 10021

MAUREEN DATA SYSTEMS, INC.
500 WEST 43RD STREET, STE. 33B
NEW YORK, NY 10036

MCGOWAN BUILDERS, INC.
1200 PATERSON PLANK ROAD
NORTH BERGEN, NJ 07047

MEDINFORMATIX
5777 W. CENTURY BLVD. #1700
NORTH BERGEN, NJ 07047

NEW YORK CHIROPRACTIC COUNCIL
1 CROSS ISLAND PLAZA, STE. 218
ROSEDALE, NY 11422

NEW YORK COMMERCIAL BANK
1 JERICHO PLAZA, 2ND FL. WINGB
JERICHO, NY 11753

NEW YORK COMMERCIAL BANK
ATTN: KURT POPHMER, V.P.
387 PARK AVE. SOUTH 9TH FL.
NEW YORK, NY 10016

NUANCE COMMUNICATIONS, INC.
P.O. BOX 7247-6924
PHILADELPHIA, PA 19170-6924

NYC DEPARTMENT OF OF FINANCE
345 ADAMS STREET, 3RD FLOOR
ATTN:LEGAL AFFAIRS-DEVORA COHN
BROOKLYN, NY 11201-3719

NYS DEPT. TAXATION & FINANCE
BANKRUPTCY /SPECIAL PROCEDURES
P.O. BOX 5300
ALBANY, NY 12205

NYS UNEMPLOYMENT
INSURANCE FUND
P.O. BOX 551
ALBANY, NY 12201

OFFICE FURNITURE PARTERSHIP
494 EIGHTH AVENUE, PENTHOUSE
NEW YORK, NY 10001

OFFICE OF THE US TRUSTEE
SOUTHERN DISTRICT OF NEW YORK
33 WHITEHALL STREET, 21ST FLR
NEW YORK, NY 10004

PARK TOWERS SOUTH, LLC
C/O PELICAN MANAGEMENT
524 NORTH AVENUE
NEW ROCHELLE, NY 10801

PELUSO & TOUGER, LLP
70 LAFAYETTE STREET
NEW YORK, NY 10013

PETRONE ASSOCIATES, LLC
728 CASTLETON AVENUE
STATEN ISLAND, NY 10310

PINNACLE HEALTH CONSULTANTS
111 MARCUS AVENUE, STE LL08
LAKE SUCCESS, NY 11042

PRACTICE SERVICES, LLC
1 WEST 34TH STREET, STE 501
NEW YORK, NY 10001

SECURITY EXCHANGE COMM
THE WOOLWORTH BUILDING
233 BROADWAY- JOHN MURRAY
NEW YORK, NY 10279

SIEMENS FINANCIAL SERVICES, INC
2809 COLLECTION CENTER DRIVE
CHICAGO, IL 60693

SIEMENS FINANCIAL SERVICES, INC
51 VALLEY STREAM PARKWAY, MSK21
MALVERN, PA 19355

SIEMENS FINANCIAL SERVICES, INC
C/O ARLENE GELMAN, ESQ.
1633 BROADWAY
NEW YORK, NY 10019-6774

SIEMENS FINANCIAL SERVICES, LLC
170 WOOD AVENUE SOUTH
ISELIN, NJ 08830

SIEMENS MEDICAL SOLUTIONS USA,
ATTN: BILL GOWEN
170 WOOD AVENUE SOUTH
ISELIN, NJ 08830

SOUTHERN DISTRICT REPORTERS, PC
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VERIZON BUSINESS
P.O. BOX 371355
PITTSBURGH, PA 15250-7355

United States Bankruptcy Court
Southern District of New York

In re **Park West Circle Realty, LLC**

Debtor(s)

Case No. _____

Chapter **11**

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Dr. William Louie**, declare under penalty of perjury that I am the **Managing Member and Shareholder** of **Park West Circle Realty, LLC**, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said Limited Liability Company at a special meeting duly called and held on the 2nd day of June 2010.

"Whereas, it is in the best interest of this Limited Liability Company 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 **Dr. William Louie, Managing Member and Shareholder** of this Limited Liability Company, 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 **Dr. William Louie, Managing Member and Shareholder** of this Limited Liability Company is authorized and directed to appear in all bankruptcy proceedings on behalf of the Limited Liability Company, 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 **Dr. William Louie, Managing Member and Shareholder** of this Limited Liability Company is authorized and directed to employ **Jonathan S. Pasternak**, attorney and the law firm of **Rattet, Pasternak & Gordon-Oliver, LLP** to represent the corporation in such bankruptcy case."

Date June 2, 2010

Signed /s/ Dr. William Louie

Dr. William Louie

Managing Member and Shareholder

Resolution of Board of Directors
of
Park West Circle Realty, LLC

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

Be It Therefore Resolved, that **Dr. William Louie, Managing Member and Shareholder** of this Limited Liability Company, 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 Limited Liability Company; and

Be It Further Resolved, that **Dr. William Louie, Managing Member and Shareholder** of this Limited Liability Company is authorized and directed to appear in all bankruptcy proceedings on behalf of the Limited Liability Company, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Limited Liability Company in connection with such bankruptcy case, and

Be It Further Resolved, that **Dr. William Louie, Managing Member and Shareholder** of this Limited Liability Company is authorized and directed to employ **Jonathan S. Pasternak**, attorney and the law firm of **Rattet, Pasternak & Gordon-Oliver, LLP** to represent the Limited Liability Company in such bankruptcy case.

Date June 2, 2010

Signed /s/ **Dr. William Louie**
Dr. William Louie
Managing Member and Shareholder