

Fill in this information to identify your case:

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF NEW YORK

Case number (if known) _____ Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name American Diamond Mint LLC

2. All other names debtor used in the last 8 years
Include any assumed names, trade names and doing business as names
FKA Secured Worldwide, LLC

3. Debtor's federal Employer Identification Number (EIN) 46-4148535

4. Debtor's address

Principal place of business	Mailing address, if different from principal place of business
<u>31 South Street</u>	
<u>Suite S-4</u>	
<u>Mount Vernon, NY 10550</u>	
Number, Street, City, State & ZIP Code	P.O. Box, Number, Street, City, State & ZIP Code
<u>Westchester</u>	Location of principal assets, if different from principal place of business
County	
	Number, Street, City, State & ZIP Code

5. Debtor's website (URL) _____

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: _____

Debtor **American Diamond Mint LLC**
Name

Case number (if known)

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

4235

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9

Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11 (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District _____	When _____	Case number _____
District _____	When _____	Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor _____	Relationship _____
District _____	When _____ Case number, if known _____

Debtor **American Diamond Mint LLC**
Name

Case number (if known) _____

11. Why is the case filed in this district? *Check all that apply:*
- Debtor has had its domicile, 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.
 - A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?
- No
 - Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.
- Why does the property need immediate attention? (Check all that apply.)**
- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
 - It needs to be physically secured or protected from the weather.
 - It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
 - Other _____
- Where is the property?** _____
Number, Street, City, State & ZIP Code
- Is the property insured?**
- No
 - Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*
- Funds will be available for distribution to unsecured creditors.
 - After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors
- | | | |
|------------------------------------------|----------------------------------------|--------------------------------------------|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

15. Estimated Assets
- | | | |
|--------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------|
| <input type="checkbox"/> \$0 - \$50,000 | <input checked="" type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities
- | | | |
|--------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------------|
| <input type="checkbox"/> \$0 - \$50,000 | <input checked="" type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

Debtor **American Diamond Mint LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

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

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

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

Executed on April 11, 2019
MM / DD / YYYY

X /s/ Arthur Joseph Lipton
Signature of authorized representative of debtor

Title Manager

Arthur Joseph Lipton
Printed name

18. Signature of attorney **X /s/ Robert L. Rattet**
Signature of attorney for debtor

Date **April 11, 2019**
MM / DD / YYYY

Robert L. Rattet 1674118
Printed name

Rattet PLLC
Firm name

202 Mamaroneck Avenue
Suite 300
White Plains, NY 10601
Number, Street, City, State & ZIP Code

Contact phone **+1-914-381-7400** Email address **rrattet@rattetlaw.com**

1674118 NY
Bar number and State

Fill in this information to identify the case:

Debtor name American Diamond Mint LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK

Case number (if known) _____

Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration _____

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

Executed on April 11, 2019

X /s/ Arthur Joseph Lipton

Signature of individual signing on behalf of debtor

Arthur Joseph Lipton

Printed name

Manager

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **American Diamond Mint LLC**

United States Bankruptcy Court for the: **SOUTHERN DISTRICT OF NEW YORK**

Case number (if known): _____

Check if this is an amended filing

Official Form 204
Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim		
				If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Advanced Discovery Box 1022-42 Atlanta, GA 30368-2242		Services				\$707.00
Business Computing Systems		Services				\$5,360.00
Carmel M. DiChiara 55 West 39th Street New York, NY 10018		Services				\$62,220.00
Carmel, Milazzo & DiChiara LLP 55 West 39th Street New York, NY 10018		Legal fees				\$62,220.00
Chase Cards P.O. Box 1423 Charlotte, NC 28201-1423		Credit Card				\$5,993.00
Epstein Becker & Green P.C. 1 Landmark Square #1800 Stamford, CT 06901		Litigation support services	Disputed			\$31,564.00
Grant Thornton 757 Third Avenue 9th Flr New York, NY 10017			Disputed			\$90,440.00
Jin Yuan Real Estate 37-08 Union St #1109 Flushing, NY 11354		Former lease arrears				\$46,148.00
Joseph Lipton 16 Equestrian Trail Weston, CT 06883		Loans to Company				\$1,375,552.00
Locke Lorde 111 S Wacker Dr Chicago, IL 60606		legal fees	Disputed			\$282,329.00

Debtor **American Diamond Mint LLC**
Name _____

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Ostrolenk Faber LLP 845 Third Avenue Suite 8th Floor New York, NY 10022		Legal fees	Disputed			\$174,518.00
Secured Worldwide Limited HK Lucky Bldg 18 Fl 39-41 Wellington Street Central, Hong Kong		Loan to company				\$2,023,525.00
Travellers Insurance 11 E. 44th Street 6th Fl New York, NY 10017		Workers Comp premiums				\$3,922.00

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

In re American Diamond Mint LLC

Debtor(s)

Case No.

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Abhay Javeri		2.6258%	Class B
Bill Boyajian		0.1819%	Class C
Burns Group		0.4548	Class C
Edgewater Capital Investments		1.4544%	Class B
Elihu Corporation		7.8947%	Class D
Jason Revzon		0.00921%	Class C
Jay Plourde		11.9015%	Class A
Joseph Lipton		49.5490%	Class A
Kenneth Sitomer		2.6258%	Class B
Mark F. Lieberman		11.9015%	Class A
Mark Seymour		0.7273%	Class B
Mo El Arishy		0.2763%	Class C
Scott Acker		0.2456%	Class C
SDC SW Holdings, LLC		4.7634%	Class B

In re: **American Diamond Mint LLC**

Case No. _____

Debtor(s)

LIST OF EQUITY SECURITY HOLDERS
(Continuation Sheet)

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Sean Cross		0.0910%	Class C
Torsten Gross		0.2763%	Class C
Unmesh Desai		0.1535%	Class C
Victor Mendoza		0.0921%	Class C
Wing Po To		0.0596%	Class C
YoMoPeLLC		0.9024%	Class C

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

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

Date **April 11, 2019**

Signature /s/ Arthur Joseph Lipton
Arthur Joseph Lipton

*Penalty for making a false statement of 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 American Diamond Mint LLC

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 American Diamond Mint LLC 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*]

April 11, 2019

Date

/s/ Robert L. Rattet

Robert L. Rattet 1674118

Signature of Attorney or Litigant

Counsel for American Diamond Mint LLC

Rattet PLLC

202 Mamaroneck Avenue

Suite 300

White Plains, NY 10601

+1-914-381-7400 Fax:+1-914-381-7406

rrattet@rattetlaw.com

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

In re American Diamond Mint LLC

Debtor(s)

Case No. _____

Chapter 11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Arthur Joseph Lipton**, declare under penalty of perjury that I am the **Manager** of **American Diamond Mint LLC**, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said corporation at a special meeting duly called and held on the __ day of April, 2019.

"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 **Arthur Joseph Lipton**, **Manager** 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 **Arthur Joseph Lipton**, **Manager** 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 **Arthur Joseph Lipton**, **Manager** of this Corporation is authorized and directed to employ **Robert L. Rattet 1674118**, attorney and the law firm of **Rattet PLLC** to represent the corporation in such bankruptcy case."

Date April 11, 2019

Signed /s/ Arthur Joseph Lipton
Arthur Joseph Lipton

Resolution of Board of Directors
of
American Diamond Mint 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 **Arthur Joseph Lipton, Manager** 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 **Arthur Joseph Lipton, Manager** 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 **Arthur Joseph Lipton, Manager** of this Corporation is authorized and directed to employ **Robert L. Rattet 1674118**, attorney and the law firm of **Rattet PLLC** to represent the corporation in such bankruptcy case.

Date April 11, 2019

Signed /s/ Arthur Joseph Lipton

Date _____

Signed _____

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

In re American Diamond Mint LLC

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Manager 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: April 11, 2019

/s/ Arthur Joseph Lipton

Arthur Joseph Lipton/Manager
Signer/Title

ADVANCED DISCOVERY
BOX 1022-42
ATLANTA, GA 30368-2242

BUSINESS COMPUTING SYSTEMS

CARMEL M. DICHIARA
55 WEST 39TH STREET
NEW YORK, NY 10018

CARMEL MILAZZO & DICHIARA
ROSS DAVID CARMEL, ESQ.
55 WEST 39TH STREET, 18TH FL
NEW YORK, NY 10018

CARMEL, MILAZZO & DICHIARA LLP
55 WEST 39TH STREET
NEW YORK, NY 10018

CHASE CARDS
P.O. BOX 1423
CHARLOTTE, NC 28201-1423

CHRISTINE ANNE GADSIA ESQ.
GIBBONS P.C.
ONE GATEWAY CENTER
NEWARK, NJ 07102

CHRISTOPHER HOSKINS STRATE ESQ
GIBBONS P.C.
ONE GATEWAY CENTER
NEWARK, NJ 07102

CHRISTOPHER PHILIP MILAZZO
CARMEL MILAZZO & DICHIARA LLP
55 WEST 59TH STREET, 18TH FL
NEW YORK, NY 10018

DAVID EDWARD DE IORENZI ESQ
GIBBONS P.C.
ONE GATEWAY CENTER
NEWARK, NJ 07102

ENTER LANDLORD NAME

EPSTEIN BECKER & GREEN P.C.
1 LANDMARK SQUARE
#1800
STAMFORD, CT 06901

EPSTEIN BECKER & GREEN P.C.
KENNETH JOHN KELLY, ESQ.
250 PARK AVENUE
NEW YORK, NY 10177

GEMSHARES LLC
C/O GIBBONS P.C.
ONE GATEWAY CENTER
NEWARK, NJ 07102

GRANT THORNTON
757 THIRD AVENUE 9TH FLR
NEW YORK, NY 10017

INTERNAL REVENUE SERVICE
P.O. BOX 7346
PHILADELPHIA, PA 19101-7346

JIN YUAN REAL ESTATE
37-08 UNION ST #1109
FLUSHING, NY 11354

JOHNSON & BELL LTD.
WILLIAM LUCIANO NIRO, ESQ.
33 W. MONROE ST., SUITE 2700
CHICAGO, IL 60603

JOSEPH LIPTON
16 EQUESTRIAN TRAIL
WESTON, CT 06883

JOSEPH LIPTON (DISPUTED)

LAW OFFICE OF JOHN STIMSON
JOHN F. STIMSON, ESQ.
9933 LAWLER AVE., STE 312
SKOKIE, IL 60077

LOCKE LORDE
111 S WACKER DR
CHICAGO, IL 60606

MAX MOSKOWITZ ESQ
OSTROLENK FABER GERB, ET AL.
1180 AVENUE OF THE AMERICAS
NEW YORK, NY 10036-8403

MITCHELL S. CHABAN, ESQ.
LEVIN GINSBURG
180 NO. LASALLE ST., STE 3200
CHICAGO, IL 60601-2800

NYC DEPARTMENT OF FINANCE
ATTN: LEGAL AFFAIRS
345 ADAMS ST., 10TH FLOOR
BROOKLYN, NY 11201

NYS DEPT OF TAX & FINANCE
BANKRUPTCY SPECIAL PROCEDURES
P.O. BOX 5300
ALBANY, NY 12205-0300

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

OSTROLENK FABER LLP
845 THIRD AVENUE
SUITE 8TH FLOOR
NEW YORK, NY 10022

PARKING VIOLATIONS BUREAU
210 JORALEMON AVENUE
BROOKLYN, NY 11201

ROBERT GEOFFREY COOPER ESQ.
LEVIN GINSBURG
180 NO. LASALLE ST., STE 3200
CHICAGO, IL 60601-2800

SECURED WORLDWIDE LIMITED

SECURED WORLDWIDE LIMITED HK
LUCKY BLDG 18 FL
39-41 WELLINGTON STREET
CENTRAL, HONG KONG

SECURITY & EXCHANE COMMISSION
NY REGIONAL OFFICE
200 VESEY STREET, SUITE 400
NEW YORK, NY 10281

TRAVELLERS INSURANCE
11 E. 44TH STREET 6TH FLR
NEW YORK, NY 10017

TRYN THOMAS STIMART ESQ.
GIBBONS P.C.
250 WEST 34TH STREET, 37TH FL
NEW YORK, NY 10019

UNITED STATES TRUSTEE
201 VARICK STREET #1006
NEW YORK, NY 10014

US ATTORNEY OFFICE SDNY
TAX & BANKRUPTCY UNIT
86 CHAMBERS STREET, 3RD FLOOR
NEW YORK, NY 10007