B1 (Official Form 1)(04/13)								
United States Bankruptcy Court Northern District of Ohio							Volunta	ary Petition
Name of Debtor (if individual, enter Last, First, Minerva Chiropractic Center Inc.	Middle):		Name	of Joint De	ebtor (Spouse	e) (Last, First, M	fiddle):	
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)/Complete EIN (if more than one, state all) 31-1534089		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, a 15245 Lincoln Street Minerva, OH		ZIP Code	Street	Address of	Joint Debtor	r (No. and Stree	t, City, and Stat	ZIP Code
County of Residence or of the Principal Place of Stark			Count	y of Reside	ence or of the	Principal Place	e of Business:	
Mailing Address of Debtor (if different from stre	et address):	ZIP Code	Mailin	g Address	of Joint Debt	tor (if different	from street addı	ress): ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):			1					
Type of Debtor (Form of Organization) (Check one box) Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. Corporation (includes LLC and LLP) Partnership 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) Health Care Business Single Asset Real Estate as defin in 11 U.S.C. § 101 (51B) Railroad Stockbroker Commodity Broker		fined	 Chapt Chapt Chapt Chapt Chapt 	the I er 7 er 9 er 11 er 12	Petition is Fileo	Foreign Main P	ox) for Recognition for Recognition
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:	 Clearing Bank Other Tax-Exempt Entity (Check box, if applicable) Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code). 		s	defined "incurr	-		ne box)	Debts are primarily business debts.
 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. Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. 			tor is a sn tor is not tor's aggr less than \$ applicable lan is bein eptances of	a small busin egate nonco 52,490,925 (boxes: g filed with of the plan w	debtor as defir ness debtor as c ntingent liquida <i>amount subject</i> this petition.	t to adjustment on repetition from or	§ 101(51D). .C. § 101(51D). ding debts owed to	o insiders or affiliates) <i>ry three years thereafter</i>). r of creditors,
1- 50- 100- 200-	erty is excluded and ad on to unsecured credito 	Iministrative ors.	expense	s paid, D 50,001- 100,000	OVER 100,000	THIS SI	PACE IS FOR CC	URT USE ONLY
\$0 to \$50,001 to \$100,001 to \$500,001 to \$100,000 to \$	\$1,000,001 \$10,000,001 \$ o \$10 to \$50 t \$ million million r 3 \$1,000,001 \$10,000,001 \$	o \$100 to nillion m	00,000,001 \$500 Ilion	\$500,000,001 to \$1 billion	\$1 billion			
million r			llion					

B1 (Official For	m 1)(04/13)		Page 2	
Voluntar	y Petition	Name of Debtor(s): Minerva Chiropractic Center Inc.		
(This page must be completed and filed in every case)		Millerva officiplactic Genter Inc.		
	All Prior Bankruptcy Cases Filed Within Last	t 8 Years (If more than two, attach a	additional sheet)	
Location Where Filed:		Case Number:	Date Filed:	
Location Where Filed:		Case Number:	Date Filed:	
Pe	nding Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (If more th	an one, attach additional sheet)	
Name of Debt Robert Ken	or: Ineth Nichols	Case Number: 14-62281	Date Filed: 10/17/14	
District: Northern D	istrict of Ohio (Canton)	Relationship: Owner	Judge: Kendig	
	Exhibit A		Exhibit B al whose debts are primarily consumer debts.)	
forms 10K a pursuant to S and is reques	bleted if debtor is required to file periodic reports (e.g., nd 10Q) with the Securities and Exchange Commission Section 13 or 15(d) of the Securities Exchange Act of 1934 sting relief under chapter 11.) A is attached and made a part of this petition.	n have informed the petitioner that [he or she] may proceed under chapter 7, 11,		
	Eve	l nibit C		
	or own or have possession of any property that poses or is alleged to Exhibit C is attached and made a part of this petition.		ole harm to public health or safety?	
☐ Exhibit If this is a joi	leted by every individual debtor. If a joint petition is filed, ea D completed and signed by the debtor is attached and made	a part of this petition.	a separate Exhibit D.)	
	Information Regardin	ig the Debtor - Venue		
_	(Check any ap			
	Debtor has been domiciled or has had a residence, principadays 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, ge		-	
	Debtor is a debtor in a foreign proceeding and has its princ this District, or has no principal place of business or assets proceeding [in a federal or state court] in this District, or th sought in this District.	s in the United States but is a defend the interests of the parties will be serve	lant in an action or ved in regard to the relief	
	Certification by a Debtor Who Reside (Check all app		erty	
	Landlord has a judgment against the debtor for possession		d, complete the following.)	
	(Name of landlord that obtained judgment)			
	(Address of landlord)			
	Debtor claims that under applicable nonbankruptcy law, the entire monetary default that gave rise to the judgment f			
	Debtor has included with this petition the deposit with the after the filing of the petition.	court of any rent that would become	e due during the 30-day period	

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Name of Debtor(s): Minerva Chiropractic Center Inc. atures Signature of a Foreign Representative
atures Signature of a Foreign Representative
Signature of a Foreign Representative
5 0 I
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 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 bankrutpcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)
Address
X
Signature of bankruptcy petition preparer or officer, principal, responsible
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.

In re Minerva Chiropractic Center 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)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Bankers Leasing Company PO Box 7740 Urbandale, IA 50323	Bankers Leasing Company PO Box 7740 Urbandale, IA 50323	Apollo Laser 3000MW Cluster		Unknown (Unknown secured)
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101	Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101	Checking - Chase Bank of Minerva xxx8920		154,785.94 (4,800.00 secured)
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101	Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101	1120		43,699.43
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101	Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101	941		14,576.93
Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131	Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131	Withholding taxes		1,216.00
State of Ohio P.O. Box 182401 Columbus, OH 43210	State of Ohio P.O. Box 182401 Columbus, OH 43210	Computer, telephone, copier/fax machine		Unknown (1,000.00 secured)

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Case No.

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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

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

I, the 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 April 20, 2015

Signature /s/ R

e /s/ Robert Kenneth Nichols Robert Kenneth Nichols 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.

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Minerva Chiropractic Center Inc.

Debtor

Chapter 11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	3	38,800.00		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	2		187,785.94	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		59,492.36	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	1		0.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedu	iles	11			
	Te	otal Assets	38,800.00		
			Total Liabilities	247,278.30	

Best Case Bankruptcy

15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 6 of 32

In re

.

Minerva Chiropractic Center Inc.

Debtor

Case No.

Chapter_____11____

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C.§ 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

□ Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 12)	
Average Expenses (from Schedule J, Line 22)	
Current Monthly Income (from Form 22A-1 Line 11; OR, Form 22B Line 14; OR, Form 22C-1 Line 14)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column	
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column	
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column	
4. Total from Schedule F	
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)	

In re Minerva Chiropractic Center Inc.

Case No.

Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
--------------------------------------	--	---	--	----------------------------

None

Sub-Total > 0.00	(Total of this page)
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0.00

0 continuation sheets attached to the Schedule of Real Property

(Report also on Summary of Schedules)

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Best Case Bankruptcy

15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 8 of 32

Total >

In re Minerva Chiropractic Center Inc.

Case No.

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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 and Fed. R. Bankr. P. 1007(m).

	Type of Property	N O Description and Location of Property E	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1.	Cash on hand	X		
2.	Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	Checking - Chase Bank of Minerva xxx8920	-	4,800.00
3.	Security deposits with public utilities, telephone companies, landlords, and others.	x		
4.	Household goods and furnishings, including audio, video, and computer equipment.	x		
5.	Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X		
6.	Wearing apparel.	x		
7.	Furs and jewelry.	x		
8.	Firearms and sports, photographic, and other hobby equipment.	x		
9.	Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	x		
10.	Annuities. Itemize and name each issuer.	x		

Sub-Total > (Total of this page)

4,800.00

2 continuation sheets attached to the Schedule of Personal Property

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Minerva Chiropractic Center Inc. In re

Case No.

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

11. Interests in an education IRA as indefined in 20 USC, § 300(1) or under a qualified Suite inition plan as defined in 20 USC, § 300(1) or inder a qualified Suite inition plan as defined in 20 USC, § 300(1) or inder persion or pOrfit sharing or port and interestion. X 12. Interests in IRA, ERISA, Keogh, or other persion or pOrfit sharing plans. Give particulars. X 13. Stock and interests in incorporated businesses. Itemize. X 14. Interests in partnerships or joint ventures. Itemize. X 15. Government and corporate bonds and other negotiable instruments. X 16. Accounts receivable. Accounts Receivable (0 - 90 days) - 28,000.00 17. Alimony, maintenance, support, and property settlements to which the debor is or may be entitled. Give particulars. X 18. Other liquidated debts oved to debtor is including tax refunds. Give particulars. X 19. Equilable of future interests, life estates and fights or power, and property settle in Sociabile and support. X 20. Contingent and noncontingent interests. If the estates, and noncontingent interests in ensure of the debtor of the theole of all cocleant, debter or that. X 21. Other contingent and uniquidated class. Give particulars. X 22. Other contingent and uniquidated in Schedule A - Real Property. X 23. Contingent and noncontingent interests in the marrance policy of accounts, debtor of the cophenetion of the debtor of the contingent inte	Type of Property	N O N E Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
other pension or profit sharing X plans. Give particulars. X 13. Stock and interests in incorporated unincorporated businesses. X 14. Interests in partnerships or joint ventures. Itemize. X 15. Government and corporate bonds and other negotiable instruments. X 16. Accounts receivable. Accounts Receivable (0 - 90 days) - 28,000.00 17. Alimony, maintenance, support, and poptry settlements to which the debtor is or may be entitled. Give particulars. X - 28,000.00 18. Other liquidated debts owed to debtor including tax refunds. Give particulars. X - - 28,000.00 19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor ofter than those listed in Scied in Scied in Scied in Scied in Scied in Covers, every nature, including tax refunds, counterparty. X 20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust. X - <	defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s).	X		
 and unincorporated businesses. Itemize. 14. Interests in partnerships or joint ventures. Itemize. 15. Government and corporate bonds and other negotiable and nonnegotiable instruments. 16. Accounts receivable. Accounts Receivable (0 - 90 days) - 28,000.00 17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars. 18. Other liquidated debts owed to debtor including tax refunds. Give particulars. 19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor is nonconfingent interests in estate of a decedent, death benefit plan, life insurance policy, or turst. 21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor is of the set of a darding the set of claims. 22. Other contingent and unliquidated claims of each. 23. Other estimated value of each. 	other pension or profit sharing	x		
 ventures. Itemize. IS. Government and corporate bonds and other negotiable and nonnegotiable instruments. IG. Accounts receivable. Accounts Receivable (0 - 90 days) - 28,000.00 IV. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars. IS. Other liquidated debts owed to debtor including tax refunds. Give particulars. IP. Equitable or future interests, life estates, and rights or powers. IC. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust. IP. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims. IV. State of the debtor for death debtor, and rights to settle of a class. 	and unincorporated businesses.	x		
and other negotiable instruments. 16. Accounts receivable. Accounts Receivable (0 - 90 days) - 28,000.00 17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars. X - 28,000.00 18. Other liquidated debts owed to debtor including tax refunds. Give particulars. X -		X		
 17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars. 18. Other liquidated debts owed to debtor including tax refunds. Give particulars. 19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property. 20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust. 21. Other contingent and unliquidated claims. Give estimated value of each. X estimated value of each. 	and other negotiable and	X		
 property settlements to which the debtor is or may be entitled. Give particulars. 18. Other liquidated debts owed to debtor X including tax refunds. Give particulars. 19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property. 20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust. 21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each. 	16. Accounts receivable.	Accounts Receivable (0 - 90 days)	-	28,000.00
 including tax refunds. Give particulars. 19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property. 20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust. 21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each. 	property settlements to which the debtor is or may be entitled. Give	x		
estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property. 20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust. 21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.				
 interests in estate of a decedent, death benefit plan, life insurance policy, or trust. 21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each. 	estates, and rights or powers exercisable for the benefit of the debtor other than those listed in	x		
claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	interests in estate of a decedent, death benefit plan, life insurance	X		
	claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims.	X		
				al > 28,000.00

Sheet <u>1</u> of <u>2</u> continuation sheets attached to the Schedule of Personal Property

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15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 10 of 32

Minerva Chiropractic Center Inc. In re

Case No.

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

	Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22.	Patents, copyrights, and other intellectual property. Give particulars.	Х			
23.	Licenses, franchises, and other general intangibles. Give particulars.	X			
24.	Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	ſ	Customer lists are protected under HEPA	-	Unknown
25.	Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26.	Boats, motors, and accessories.	Х			
27.	Aircraft and accessories.	X			
28.	Office equipment, furnishings, and supplies.	(Computer, telephone, copier/fax machine	-	1,000.00
29.	Machinery, fixtures, equipment, and supplies used in business.		Spinal Rehab Machine, Therapy Machine, Adjustment Table	-	5,000.00
		1	Apollo Laser 3000MW Cluster	-	Unknown
30.	Inventory.	Х			
31.	Animals.	Х			
32.	Crops - growing or harvested. Give particulars.	X			
33.	Farming equipment and implements.	X			
34.	Farm supplies, chemicals, and feed.	Х			
35.	Other personal property of any kind not already listed. Itemize.	X			

Sheet <u>2</u> of <u>2</u> continuation sheets attached

Sub-Total > (Total of this page) Total > 6,000.00

38,800.00

(Report also on Summary of Schedules)

Page 11 of 32

to the Schedule of Personal Property

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15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53

In re

Minerva Chiropractic Center Inc.

Case No.

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

other security interests. List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided. If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community". If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.) Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data. Check this box if debtor has no creditors holding secured claims to report on this Schedule D. 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 ACCOUNT NUMBER (See instructions above.)	C O D E B T O R		sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONT I NGEN		D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.			UCC	Ť	D I A T E D	Ī		
Bankers Leasing Company PO Box 7740 Urbandale, IA 50323		-	Apollo Laser 3000MW Cluster		D			
			Value \$ Unknown				Unknown	Unknown
Account No. Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101	x		2009-2012 Statutory Lien Checking - Chase Bank of Minerva xxx8920					
			Value \$ 4,800.00	1			154,785.94	149,985.94
Account No. Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101		-	Statutory Lien Accounts Receivable (0 - 90 days)					
			Value \$ 28,000.00				28,000.00	0.00
Account No. Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101		-	Statutory Lien Spinal Rehab Machine, Therapy Machine, Adjustment Table					
			Value \$ 5,000.00	1			5,000.00	0.00
_1 continuation sheets attached	-	•	(Total of	Subt his p)	187,785.94	149,985.94

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15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 12 of 32

Minerva Chiropractic Center Inc. In re

Case No.

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	Hu H J C	sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONT INGEN		D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No. State of Ohio P.O. Box 182401 Columbus, OH 43210			Computer, telephone, copier/fax machine	Ť	T E D			
0010111503, 011 402 10		-	Value \$ 1,000.00				Unknown	Unknown
Account No.								
Account No.			Value \$					
Account No.			Value \$	1				
			Value \$					
Account No.								
Sheet <u>1</u> of <u>1</u> continuation sheets attac Schedule of Creditors Holding Secured Claims		l to	Value \$ (Total of	Sub [*]			0.00	0.00
Schedule of Creditors Holding Secured Claims			(Report on Summary of S	1	lota	ıl	187,785.94	149,985.94

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15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 13 of 32

Best Case Bankruptcy

In re Minerva Chiropractic Center Inc.

Case No.

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital comunity may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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 \$12,475* 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 \$6,150* 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 \$2,775* 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).

* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

continuation sheets attached

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Best Case Bankruptcy 15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 14 of 32

Minerva Chiropractic Center Inc. In re

Case No.

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

							ΓΥΡΕ OF PRIORITY						
CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	Hu H V J C	sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONH-NGEN		UT	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY AMOUNT ENTITLED TO PRIORITY					
Account No.			2012 - 2013	Ť	T E D	D							
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101		-	941					0.00					
Account No.				\vdash			14,576.93	14,576.93					
Internal Revenue Service Insolvency Group 1240 East 9th Street Room 403 Cleveland, OH 44199			Representing: Internal Revenue Service				Notice Only						
Account No.			2009-2010	Γ		F							
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101		-	1120					0.00					
							43,699.43	43,699.43					
Account No. Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131		-	2014 Withholding taxes					0.00					
							1,216.00	1,216.00					
Account No.													
Sheet <u>1</u> of <u>1</u> continuation sheets a	attache	d to)	Subt				0.00					
Schedule of Creditors Holding Unsecured Priority Claims (Total of this page)						59,492.36	59,492.36						
			(Report on Summary of So		ota ule		59,492.36	0.00 59,492.36					

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15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53

Best Case Bankruptcy

Page 15 of 32

In re

Minerva Chiropractic Center Inc.

Case No.

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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 (See instructions above.) Account No.	C OD E B T OR) 	Hu H W J C	sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.		UNL QU L DATED	AMOUNT OF CLAIM
Account No.							
A companya Na							
Account No.							
Account No.							
_0 continuation sheets attached				(Total of t	Subt his)
				(Report on Summary of So		Fota dule	0.00

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15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53

S/N:36911-150311 Best Case Bankruptcy Page 16 of 32 In re Minerva Chiropractic Center Inc.

Case No.

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.

0

15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 17 of 32

In re Minerva Chiropractic Center Inc.

Case No.

Debtor

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR

Robert Kenneth Nichols 15245 Lincoln St. SE Minerva, OH 44657 NAME AND ADDRESS OF CREDITOR

Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101

_____ continuation sheets attached to Schedule of Codebtors

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Debtor(s)

In re Minerva Chiropractic Center Inc.

Case No. Chapter

11

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **13** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date April 20, 2015

Signature /s/ Robert Kenneth Nichols Robert Kenneth Nichols 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.

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In re	Minerva Chiropractic Center Inc.	Case No.		
		Debtor(s)	Chapter	11

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any persons in control of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(2), (31).

1. Income from employment or operation of business

None State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$1,791,340.00	2014 Gross Income
\$289,633.00	2013 Gross Income

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

3. Payments to creditors

None Complete a. or b., as appropriate, and c.

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS	DATES OF		AMOUNT STILL
OF CREDITOR	PAYMENTS	AMOUNT PAID	OWING

None b. Debtor whose debts are not primarily consumer debts: List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$6,225*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF	AMOUNT STILL
NAME AND ADDRESS OF CREDITOR	TRANSFERS	TRANSFERS	OWING

None c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR Robert Kenneth Nichols 15245 Lincoln St. SE Minerva, OH 44657 Owner	DATE OF PAYMENT 2014	AMOUNT PAID \$36,000.00	AMOUNT STILL OWING \$0.00
Robert Kenneth Nichols	1/1/15 to 4/15/15	\$6,000.00	\$0.00
Owner			

4. Suits and administrative proceedings, executions, garnishments and attachments

None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT	NATURE OF	COURT OR AGENCY	STATUS OR
AND CASE NUMBER	PROCEEDING	AND LOCATION	DISPOSITION

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE	
BENEFIT PROPERTY WAS SEIZED	DATE OF SI
Internal Revenue Service	April, 2015
P.O. Box 7346	
Philadelphia, PA 19101	

DESCRIPTION AND VALUE OF DATE OF SEIZURE PROPERTY April, 2015 Checking Account \$4,500

* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

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5. Repossessions, foreclosures and returns

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	AND ADDRESS OF TOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION A PROPE		
	6. Assignments and receiverships				
None	this case. (Married debtors filing und	rty for the benefit of creditors made with ler chapter 12 or chapter 13 must include ises are separated and a joint petition is r	e any assignment by		
NAME A	AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIG	GNMENT OR SETTLEMENT	
None	preceding the commencement of this	n the hands of a custodian, receiver, or co case. (Married debtors filing under chap nether or not a joint petition is filed, unle	pter 12 or chapter 13	must include information concerning	
	AND ADDRESS PUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY	
	7. Gifts				
	and usual gifts to family members ag aggregating less than \$100 per recipi	ns made within one year immediately p gregating less than \$200 in value per ind tent. (Married debtors filing under chapt t a joint petition is filed, unless the spous RELATIONSHIP TO DEBTOR, IF ANY	dividual family mem er 12 or chapter 13 m	ber and charitable contributions nust include gifts or contributions by	
	8. Losses				
None	None List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or				
	PTION AND VALUE F PROPERTY	DESCRIPTION OF C LOSS WAS COVERE BY INSURANCE		N PART	
	9. Payments related to debt couns	eling or bankruptcy			
None	Elst un puyments made of property transferred by or on benan of the debtor to uny persons, merduling attorneys, for consumation				
OF Thrush 4410 22	AND ADDRESS PAYEE & Rohr nd St. NW , OH 44708	DATE OF PAYMENT NAME OF PAYER IF OT THAN DEBTOR October, 2014		AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY \$1500	

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Β7	(Official Form 7) (04/13)	
4		

NAME AND ADDRESS OF PAYEE David A. Mucklow 919 E. Turkeyfoot Lake Road Suite B Akron, OH 44312

DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR April/2015

AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY \$4,250.19 (Including Filing Fee)

None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

		-		
	ND ADDRESS OF TRANSFER ELATIONSHIP TO DEBTOR	EE, DATE		ERTY TRANSFERRED LUE RECEIVED
None	b. List all property transferred trust or similar device of which	by the debtor within ten years imm the debtor is a beneficiary.	ediately preceding the commer	acement of this case to a self-settled
NAME O	F TRUST OR OTHER	DATE(S) OF TRANSFER(S)		NEY OR DESCRIPTION AND ERTY OR DEBTOR'S INTEREST
	11. Closed financial accounts			
None	otherwise transferred within on financial accounts, certificates cooperatives, associations, brok include information concerning	instruments held in the name of the one year immediately preceding the coord deposit, or other instruments; shakerage houses and other financial instance of accounts or instruments held by or d and a joint petition is not filed.)	commencement of this case. Inc ares and share accounts held in t stitutions. (Married debtors filin	lude checking, savings, or other banks, credit unions, pension funds, ng under chapter 12 or chapter 13 must
NAME A	ND ADDRESS OF INSTITUTI	DIGITS OF A	COUNT, LAST FOUR CCOUNT NUMBER, I OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
	12. Safe deposit boxes			
None	immediately preceding the com	box or depository in which the debto imencement of this case. (Married d pouses whether or not a joint petition	lebtors filing under chapter 12 c	
	ND ADDRESS OF BANK HER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
	13. Setoffs			
None		editor, including a bank, against a de Married debtors filing under chapter		in 90 days preceding the nformation concerning either or both

commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

 NAME AND ADDRESS OF CREDITOR
 DATE OF SETOFF
 AMOUNT OF SETOFF

 14. Property held for another person
 Image: Comparison of the set of th

None List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER DESCRIPTION AND VALUE OF PROPERTY LOCATION OF PROPERTY

15. Prior address of debtor

None If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

NAME USED

ADDRESS

16. Spouses and Former Spouses

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

	NAME AND ADDRESS OF	DATE OF	ENVIRONMENTAL
SITE NAME AND ADDRESS	GOVERNMENTAL UNIT	NOTICE	LAW

None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

	NAME AND ADDRESS OF	DATE OF	ENVIRONMENTAL
SITE NAME AND ADDRESS	GOVERNMENTAL UNIT	NOTICE	LAW

None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT

DOCKET NUMBER

STATUS OR DISPOSITION

DATES OF OCCUPANCY

6

18. Nature, location and name of business

None a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. NAME (ITIN)/ COMPLETE EIN ADDRESS NATURE OF BUSINESS ENDING DATES

None b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None \Box a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS R.J. Wilson & Co. CPA 1353 Market Avenue N Canton, OH 44714

Sandra Cheshire 931 North Main Street North Canton, OH 44720 DATES SERVICES RENDERED August 2014 to present

January 2012 to August 2014

None b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME

ADDRESS

DATES SERVICES RENDERED

None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

ADDRESS

NAME R.J. Wilson & Co. B7 (Official Form 7) (04/13)

None

None

None

None

None

None

NAME

None

None

7

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was

NAME AND ADDRESS

issued by the debtor within two years immediately preceding the commencement of this case. DATE ISSUED 20. Inventories a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory. DOLLAR AMOUNT OF INVENTORY DATE OF INVENTORY INVENTORY SUPERVISOR (Specify cost, market or other basis) b. List the name and address of the person having possession of the records of each of the inventories reported in a., above. NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY DATE OF INVENTORY RECORDS 21. Current Partners, Officers, Directors and Shareholders a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership. NAME AND ADDRESS NATURE OF INTEREST PERCENTAGE OF INTEREST b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation. NATURE AND PERCENTAGE NAME AND ADDRESS TITLE OF STOCK OWNERSHIP 22. Former partners, officers, directors and shareholders a. If the debtor is a partnership, list each member who withdrew from the partnership within one year immediately preceding the commencement of this case. ADDRESS DATE OF WITHDRAWAL b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case. NAME AND ADDRESS TITLE DATE OF TERMINATION 23. Withdrawals from a partnership or distributions by a corporation If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during one year immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT. RELATIONSHIP TO DEBTOR **Robert Kenneth Nichols**

DATE AND PURPOSE OF WITHDRAWAL Same answer as 3.c. above. AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

Owner

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8

24. Tax Consolidation Group.

None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION

TAXPAYER IDENTIFICATION NUMBER (EIN)

25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

* * * * * *

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date April 20, 2015

Signature /s/ Robert Kenneth Nichols
Bobert Kenneth Nichols

Robert Kenneth Nichols President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. \$\$ 152 and 3571

In re	Minerva Chiropractic Center Inc.		Case No.	
		Debtor(s)	Chapter	11
	DISCLOSURE OF COMPENS.	ATION OF ATTOF	RNEY FOR DE	BTOR(S)
I	Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b aid to me within one year before the filing of the petition in healf of the debtor(s) in contemplation of or in connection v	bankruptcy, or agreed to be	e paid to me, for servi	amed debtor and that compensation ices rendered or to be rendered on
				7,500.00
	Prior to the filing of this statement I have received		\$	2,533.19
	Balance Due		\$	4,966.81
2. \$	1,717.00 of the filing fee has been paid.			
3. 1	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	ation with any other person	unless they are memb	pers and associates of my law firm.
	☐ I have agreed to share the above-disclosed compensation copy of the agreement, together with a list of the names			
6.	n return for the above-disclosed fee, I have agreed to render	r legal service for all aspects	s of the bankruptcy ca	ase, including:
t c	 Analysis of the debtor's financial situation, and rendering Preparation and filing of any petition, schedules, stateme Representation of the debtor at the meeting of creditors a [Other provisions as needed] Negotiations with secured creditors to redure affirmation agreements and applications 522(f)(2)(A) for avoidance of liens on house 	nt of affairs and plan which and confirmation hearing, an ace to market value; exe as needed; preparation	may be required; id any adjourned hear emption planning;	ings thereof; preparation and filing of
7. I	By agreement with the debtor(s), the above-disclosed fee do Representation of the debtors in any discha any other adversary proceeding.			es, relief from stay actions or
	C	CERTIFICATION		
	certify that the foregoing is a complete statement of any ag ankruptcy proceeding.	reement or arrangement for	payment to me for re	presentation of the debtor(s) in
Dated	: _April 20, 2015	/s/ David A. Muck	low	

David A. Mucklow David A. Mucklow 919 East Turkeyfoot Lake Road Akron, OH 44312 330-896-4973 Fax: 330-896-8190 davidamucklow@yahoo.com

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Minerva Chiropractic Center Inc.

Debtor

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	Security	Number	Kind of
or place of business of holder	Class	of Securities	Interest

None

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF 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 of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date April 20, 2015

Signature <u>/s/ Robert Kenneth Nichols</u> Robert Kenneth Nichols 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.

0 continuation sheets attached to List of Equity Security Holders

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15-60834-rk Doc 1 FILED 04/21/15 ENTERED 04/21/15 09:02:53 Page 29 of 32

In re Minerva Chiropractic Center Inc. Case No. Debtor(s) Chapter 11

VERIFICATION OF CREDITOR MATRIX

I, the President 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 20, 2015

/s/ Robert Kenneth Nichols Robert Kenneth Nichols/President Signer/Title

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Bankers Leasing Company PO Box 7740 Urbandale, IA 50323

Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101

Internal Revenue Service Insolvency Group 1240 East 9th Street Room 403 Cleveland, OH 44199

Ohio Department of Taxation P.O. Box 182131 Columbus, OH 43218-2131

Robert Kenneth Nichols 15245 Lincoln St. SE Minerva, OH 44657

State of Ohio P.O. Box 182401 Columbus, OH 43210

In re Minerva Chiropractic Center 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 <u>Minerva Chiropractic Center Inc.</u> 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 20, 2015

Date

/s/ David A. Mucklow

David A. Mucklow Signature of Attorney or Litigant Counsel for Minerva Chiropractic Center Inc. David A. Mucklow 919 East Turkeyfoot Lake Road Akron, OH 44312 330-896-4973 Fax:330-896-8190 davidamucklow@yahoo.com

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