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 Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. Check all applicable boxes: A plan is being filed with this petition. A cceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). Statistical/Administrative Information Debtor estimates that funds will be available for distribution to unsecured creditors. Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. Estimated Number of Creditors Image: Check all applicable boxes: Image: Check all applicable boxes: 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). THIS SPACE IS FOR COURT USE ONLY 	attach signed application for the court's consideration certifying that the debtor					or Chec	k if: Debtor's	aggregate nor	ncontingent lie	quidated debt		,		
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□ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. Estimated Number of Creditors ■ □ □ □ □ □ □ 1- 50- 100- 200- 1,000- 5,001- 10,001- 25,001- OVER						114			THIS	SPACE IS FOR	R COURT L	JSE ONLY		
■ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □									ses paid,					
	1-	□ 50-	□ 100-	200-	1,000-	5,001-	10,001-	25,001-	50,001-	OVER				
Estimated Assets Store Store	\$0 to	\$50,001 to	\$100,001 to	\$500,001 to \$1	\$1,000,001 to \$10	\$10,000,001 to \$50	\$50,000,001 to \$100	\$100,000,00 to \$500	1 \$500,000,001	More than				
Estimated Liabilities Immon Immon Immon Immon S0 to \$50,001 to \$100,001 \$50,0001 \$100,000,001 \$500,000,001 <td>□ \$0 to</td> <td>\$50,001 to</td> <td>\$100,001 to</td> <td>\$500,001 to \$1</td> <td>\$1,000,001 to \$10</td> <td>\$10,000,001 to \$50</td> <td>\$50,000,001 to \$100</td> <td>\$100,000,00 to \$500</td> <td>1 \$500,000,001</td> <td>More than</td> <td></td> <td></td> <td></td> <td></td>	□ \$0 to	\$50,001 to	\$100,001 to	\$500,001 to \$1	\$1,000,001 to \$10	\$10,000,001 to \$50	\$50,000,001 to \$100	\$100,000,00 to \$500	1 \$500,000,001	More than				

B1 (Official For	rm 1)(1/08)	-	Page 2		
Voluntar	y Petition	Name of Debtor(s):			
(This page mı	ust be completed and filed in every case)	RODRIGUEZ & ASOCIADOS, C.S.P.			
	All Prior Bankruptcy Cases Filed Within Las	t 8 Years (If more than tw	o, attach additional sheet)		
Location Where Filed:	SAN JUAN, PR	Case Number: 05-05064 ESL	Date Filed: 6/02/05		
Location Where Filed:		Case Number:	Date Filed:		
Pe	ending Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (f more than one, attach additional sheet)		
Name of Debt - None -	tor:	Case Number:	Date Filed:		
District:		Relationship:	Judge:		
	Exhibit A	(To be completed if debtor is	Exhibit B an individual whose debts are primarily consumer debts.)		
forms 10K a pursuant to s and is reque	pleted if debtor is required to file periodic reports (e.g., and 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.	have informed the petition 12, or 13 of title 11, Unite			
	Fyt	l ibit C			
☐ Yes, and ■ No. (To be comp	or own or have possession of any property that poses or is alleged to I Exhibit C is attached and made a part of this petition. Exh Deted by every individual debtor. If a joint petition is filed, ea D completed and signed by the debtor is attached and made	hibit D ch spouse must complete a			
If this is a joint		a part of this petition.			
-	D also completed and signed by the joint debtor is attached a	and made a part of this pet	ition.		
	Information Regardin	ng the Debtor - Venue			
•	(Check any ap Debtor has been domiciled or has had a residence, princip days immediately preceding the date of this petition or for	al place of business, or pri			
	There is a bankruptcy case concerning debtor's affiliate, g	0 1			
	Certification by a Debtor Who Reside (Check all app		tial Property		
	Landlord has a judgment against the debtor for possession		ox checked, 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	for possession, after the ju-	lgment for possession was entered, and		
	Debtor has included in this petition the deposit with the co after the filing of the petition.	ourt of any rent that would	become due during the 30-day period		

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

Voluntary Petition	Name of Debtor(s):
voluntary retition	RODRIGUEZ & ASOCIADOS, C.S.P.
This page must be completed and filed in every case)	
Signature(s) of Debtor(s) (Individual/Joint)	natures Signature of a Foreign Representative
I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).	I 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 Cod Certified copies of the documents required by 11 U.S.C. §1515 are attached
I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.	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.
7	X
Signature of Debtor	Signature of Foreign Representative
-	
X	Printed Name of Foreign Representative
Signature of Joint Debtor	
Telephone Number (If not represented by attorney)	Date
Telephone Number (If not represented by attorney)	Signature of Non-Attorney Bankruptcy Petition Preparer
Date	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
Signature of Attorney*	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
(<u>/s/ Jaime Rodriguez</u>	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
Signature of Attorney for Debtor(s)	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.
Jaime Rodriguez 205314 Printed Name of Attorney for Debtor(s)	Official Form 19 is attached.
-	
RODRIGUEZ & ASOCIADOS, C.S.P. Firm Name	Printed Name and title, if any, of Bankruptcy Petition Preparer
PO BOX 2477	
VEGA BAJA, PR 00694-2477	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
Address	preparer.)(Required by 11 U.S.C. § 110.)
jaimerodriguezlawoffice@yahoo.com 787-858-5324 Fax: 787-858-5324	
Telephone Number	
April 8, 2009	
Date	Address
*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.	X
Signature of Debtor (Corporation/Partnership)	Date
I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition or head of the debter	Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above. Names and Social-Security numbers of all other individuals who prepared
on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.	assisted in preparing this document unless the bankruptcy petition preparer not an individual:
/s/ JAIME RODRIGUEZ RODRIGUEZ	
Signature of Authorized Individual	
JAIME RODRIGUEZ RODRIGUEZ	If more than one person prepared this document, attach additional sheets
Printed Name of Authorized Individual	conforming to the appropriate official form for each person.
President	A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Pules of Bankruptcy Procedure may result in
Title of Authorized Individual	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.
April 8, 2009	
Date	

United States Bankruptcy Court District of Puerto Rico

In re **RODRIGUEZ & ASOCIADOS, C.S.P.**

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]
AMERICAN EXPRESS PO BOX 1270 NEWARK, NJ 07101-1270	AMERICAN EXPRESS PO BOX 1270 NEWARK, NJ 07101-1270	CREDIT CARD PURCHASE		7,677.48
DEPTO. DE HACIENDA BANKRUPTCY SECTION (424- B) PO BOX 9024140 SAN JUAN, PR 00902-4315	DEPTO. DE HACIENDA BANKRUPTCY SECTION (424-B) PO BOX 9024140 SAN JUAN, PR 00902-4315	TAXES		5,482.49
DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	TAXES		3,986.11
DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	TAXES		1,614.27
DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	TAXES		1,101.69
DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	TAXES		1,044.71
DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	TAXES		962.03
DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020	DPTO. DEL TRABAJO & REC. HUM. PO BOX 1020 SAN JUAN, PR 00919-1020			3.58
EL NUEVO DIA PO BOX 71445 SAN JUAN, PR 00936-8545	EL NUEVO DIA PO BOX 71445 SAN JUAN, PR 00936-8545	SERVICE PERFORMED		4,292.68

Debtor(s)

Case No.

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]
EL VOCERO DE PR PO BOX 9067515 SAN JUAN, PR 00906-7515	EL VOCERO DE PR PO BOX 9067515 SAN JUAN, PR 00906-7515	SERVICE PERFORMED		2,011.68
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 940-PR		1,652.61
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 940-PR		841.05
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 940-PR		181.50
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 940-PR		179.83
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 941-PR		10,220.45
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 941-PR		9,989.60
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 941-PR		4,194.99

Debtor(s)

Case No.

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]
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 941-PR		3,714.48
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 941-PR		2,768.73
IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693	IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 SAN JUAN, PR 00918-1693	TAXES 941-PR		2,348.42

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 8, 2009

Signature /s/ JAIME RODRIGUEZ RODRIGUEZ JAIME RODRIGUEZ RODRIGUEZ 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. RODRIGUEZ & ASOCIADOS, C.S.P. PO BOX 2477 VEGA BAJA, PR 00694-2477

CFSE PO BOX 248 BAYAMON, PR 00960-0248

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JAIME RODRIGUEZ RODRIGUEZ & ASOCIADOS, C.S.P. PO BOX 2477 VEGA BAJA, PR 00694-2477

DEPTO. DE HACIENDA BANKRUPTCY SECTION (424-B) PO BOX 9024140 SAN JUAN, PR 00902-4315 AMERICAN EXPRESS PO BOX 1270 NEWARK, NJ 07101-1270

DPTO. DEL TRABAJO & REC. H PO BOX 1020 SAN JUAN, PR 00919-1020

EL NUEVO DIA PO BOX 71445 SAN JUAN, PR 00936-8545 EL VOCERO DE PR PO BOX 9067515 SAN JUAN, PR 00906-7515 IRS SPECIAL PROCEDURE MERCANTIL PLAZA BLDG 27 1/2 PONCE DE LEON AVE SAN JUAN, PR 00918-1693

MARTINEZ & TORRES LAW OFFICE P.**SVOL**MA E. FLORES MELENDEZ PO BOX 192938 URB. MONTE CARLO SAN JUAN, PR 00919-2938 #90 CALLE C VEGA BAJA, PR 00693