

United States Bankruptcy Court DISTRICT OF <i>PUERTO RICO</i>		Voluntary Petition																				
Name of Debtor (if individual, enter Last, First, Middle): <b>ACCUMAIL OF PUERTO RICO, INC., a Corporation</b>		Name of Joint Debtor (Spouse)(Last, First, Middle):																				
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): <b>NONE</b>		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):																				
Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all): <b>66-0788058</b>		Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all):																				
Street Address of Debtor (No. & Street, City, and State): <b>BO. PALMAS ROUTE 868, KM. 1.4 CATANO PR</b>		Street Address of Joint Debtor (No. & Street, City, and State):																				
ZIPCODE <b>00962</b>		ZIPCODE																				
County of Residence or of the Principal Place of Business:		County of Residence or of the Principal Place of Business:																				
Mailing Address of Debtor (if different from street address): <b>SAME</b>		Mailing Address of Joint Debtor (if different from street address):																				
ZIPCODE		ZIPCODE																				
Location of Principal Assets of Business Debtor (if different from street address above): <b>SAME</b>		ZIPCODE																				
<p><b>Type of Debtor</b> (Form of organization) (Check <b>one</b> box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (if debtor is not one of the above entities, check this box and state type of entity below)</p> <p>_____</p>	<p><b>Nature of Business</b> (Check <b>one</b> box.)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input type="checkbox"/> Other</p> <hr/> <p><b>Tax-Exempt Entity</b> (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p><b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p><b>Nature of Debts</b> (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose"</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p> <hr/> <p><b>Chapter 11 Debtors:</b></p> <p><b>Check one box:</b></p> <p><input type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <hr/> <p><b>Check if:</b></p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2 million.</p> <hr/> <p><b>Check all applicable boxes:</b></p> <p><input type="checkbox"/> A plan is being filed with this petition</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>																				
<p><b>Filing Fee</b> (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>																						
<p><b>Statistical/Administrative Information</b></p> <p><input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>		THIS SPACE IS FOR COURT USE ONLY																				
Estimated Number of Creditors	<table style="width:100%; text-align: center;"> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1,000-5,000</td> <td>5,001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>50,001-100,000</td> <td>OVER 100,000</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>													
Estimated Assets	<table style="width:100%; text-align: center;"> <tr> <td>\$0 to \$10,000</td> <td>\$10,000 to \$100,000</td> <td>\$100,001 to \$1 million</td> <td>\$1 million to \$100 million</td> <td>Over \$100 million</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	\$0 to \$10,000	\$10,000 to \$100,000	\$100,001 to \$1 million	\$1 million to \$100 million	Over \$100 million	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
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Estimated Liabilities	<table style="width:100%; text-align: center;"> <tr> <td>\$0 to \$50,000</td> <td>\$50,000 to \$100,000</td> <td>\$100,001 to \$1 million</td> <td>\$1 million to \$100 million</td> <td>More than \$100 million</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	\$0 to \$50,000	\$50,000 to \$100,000	\$100,001 to \$1 million	\$1 million to \$100 million	More than \$100 million	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>											
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<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>																		

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): <b>ACCUMAIL OF PUERTO RICO, INC., a Corporation</b>
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<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b>	(If more than two, attach additional sheet)
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Location Where Filed: <b>NONE</b>	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

<b>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor</b>	(If more than one, attach additional sheet)
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Name of Debtor:	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;"><b>Exhibit A</b></p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under Chapter 11)</p> <p><input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition</p>	<p style="text-align: center;"><b>Exhibit B</b></p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p style="text-align: center;"><b>X</b></p> <p style="text-align: right; margin-right: 100px;"><u>12/15/2009</u></p> <p style="text-align: center; font-size: small;">Signature of Attorney for Debtor(s) <span style="float: right;">Date</span></p>
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**Exhibit C**

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

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

No

**Exhibit D**

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

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

If this is a joint petition:

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

**Information Regarding the Debtor - Venue**

(Check any applicable box)

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

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

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

**Statement by a Debtor Who Resides as a Tenant of Residential Property**

(Check all applicable boxes.)

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

\_\_\_\_\_

(Name of landlord that obtained judgment)

\_\_\_\_\_

(Address of landlord)

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

Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

<p><b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): <b>ACCUMAIL OF PUERTO RICO, INC.,</b> <b>a Corporation</b></p>
<b>Signatures</b>	
<p style="text-align: center;"><b>Signature(s) of Debtor(s) (Individual/Joint)</b></p> <p>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.</p> <p>[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)</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><b>X</b> _____ Signature of Debtor</p> <p><b>X</b> _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;"><b>Signature of a Foreign Representative</b></p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p> <p><b>X</b> _____ (Signature of Foreign Representative)</p> <p>_____ (Printed name of Foreign Representative)</p> <p><u>12/15/2009</u> (Date)</p>
<p style="text-align: center;"><b>Signature of Attorney</b></p> <p><b>X /s/ ALEXIS FUENTES-HERNANDEZ</b> Signature of Attorney for Debtor(s)</p> <p><b>ALEXIS FUENTES-HERNANDEZ 217201</b> Printed Name of Attorney for Debtor(s)</p> <p><b>ALEXIS FUENTES-HERNANDEZ</b> Firm Name</p> <p><b>P.O. BOX 9022726</b> Address</p> <p>_____ <b>SAN JUAN PR 00902-2726</b></p> <p><b>787-607-3436</b> Telephone Number</p> <p><b>12/15/2009</b> Date</p>	<p style="text-align: center;"><b>Signature of Non-Attorney Bankruptcy Petition Preparer</b></p> <p>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 19B is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p><b>X</b> _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>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.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>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.</i></p>
<p style="text-align: center;"><b>Signature of Debtor (Corporation/Partnership)</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><b>X /s/ GERARDO A. ANGULO MESTAS</b> Signature of Authorized Individual</p> <p><b>GERARDO A. ANGULO MESTAS</b> Printed Name of Authorized Individual</p> <p><b>President</b> Title of Authorized Individual</p> <p><b>12/15/2009</b> Date</p>	

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF PUERTO RICO**

In re *ACCUMAIL OF PUERTO RICO, INC., a Corporation*

Case No.  
Chapter 11

\_\_\_\_\_ / Debtor

**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 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	<i>Yes</i>	<i>1</i>	\$ 0.00		
B-Personal Property	<i>Yes</i>	<i>3</i>	\$ 0.00		
C-Property Claimed as Exempt	<i>No</i>	<i>0</i>			
D-Creditors Holding Secured Claims	<i>Yes</i>	<i>1</i>		\$ 37,400,000.00	
E-Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	<i>Yes</i>	<i>2</i>		\$ 1,112,000.00	
F-Creditors Holding Unsecured Nonpriority Claims	<i>Yes</i>	<i>2</i>		\$ 2,778,000.00	
G-Executory Contracts and Unexpired Leases	<i>Yes</i>	<i>1</i>			
H-Codebtors	<i>Yes</i>	<i>1</i>			
I-Current Income of Individual Debtor(s)	<i>No</i>	<i>0</i>			\$ 0.00
J-Current Expenditures of Individual Debtor(s)	<i>No</i>	<i>0</i>			\$ 0.00
<b>TOTAL</b>		<b>11</b>	\$ 0.00	\$ 41,290,000.00	

## UNITED STATES BANKRUPTCY COURT DISTRICT OF PUERTO RICO

In re *ACCUMAIL OF PUERTO RICO, INC., a Corporation*

Case No.  
Chapter *11*

\_\_\_\_\_/ Debtor

### 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) (whether disputed or undisputed)	\$
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E)	\$
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)	\$
<b>TOTAL</b>	\$

State the following:

Average Income (from Schedule I, Line 16)	\$
Average Expenses (from Schedule J, Line 18)	\$
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	\$

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 ACCUMAIL OF PUERTO RICO, INC., a Corporation  
Debtor

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

## DECLARATION CONCERNING DEBTOR'S SCHEDULES

### DECLARATION UNDER PENALTY ON BEHALF OF A CORPORATION

I, GERARDO A. ANGULO MESTAS, 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 12 sheets,  
and that they are true and correct to the best of my knowledge, information, and belief.

Date: 12/15/2009

Signature /s/ GERARDO A. ANGULO MESTAS  
Name: GERARDO A. ANGULO MESTAS  
Title: President

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

## UNITED STATES BANKRUPTCY COURT DISTRICT OF PUERTO RICO

In re *ACCUMAIL OF PUERTO RICO, INC.*  
a Corporation

Case No.  
Chapter 11

\_\_\_\_\_/ Debtor

### 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, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m)

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)
1 WESTERNBANK P.O. BOX 1180 MAYAGUEZ PR 00681-1180	Phone: WESTERNBANK P.O. BOX 1180 MAYAGUEZ PR 00681-1180		C U Value: D Net Unsecured:	\$ 37,400,000.00  \$ 0.00 \$ 37,400,000.00
2 GUSTAVO ALFONSO LUGO CAMINO LOS CASTROS TRUJILLO ALTO PR 00976	Phone: GUSTAVO ALFONSO LUGO CAMINO LOS CASTROS TRUJILLO ALTO PR 00976	GUARANTOR		\$ 1,136,000.00
3 CARLOS RESTREPO (ACCU-PRINT) BO. SANTA ROSA I GUAYNABO PR 00920	Phone: CARLOS RESTREPO (ACCU-PRINT) BO. SANTA ROSA I GUAYNABO PR 00920	Lawsuit	U D	\$ 983,000.00
4 US POSTAL OFFICE 525 AVE. ROOSEVELT SUITE 111 SAN JUAN PR 00918-9997	Phone: US POSTAL OFFICE 525 AVE. ROOSEVELT SUITE 111 SAN JUAN PR 00918-9997	POSTAGE	U	\$ 400,000.00

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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)
5 INTERNAL REVENUE SERVICE MERCANTIL PLAZA, ROOM 1014 #2 PONCE DE LEON, STOP 27 1/2 SAN JUAN PR 00918-1693	Phone: INTERNAL REVENUE SERVICE MERCANTIL PLAZA, ROOM 1014 #2 PONCE DE LEON, STOP 27 1/2 SAN JUAN PR 00918-1693	TAXES, INTEREST & PENALTIES	U	\$ 362,000.00
6 CRIM P.O. BOX 70179 SAN JUAN PR 00936-8179	Phone: CRIM P.O. BOX 70179 SAN JUAN PR 00936-8179	TAXES, INTEREST & PENALTIES	U D	\$ 300,000.00
7 DEPARTMENT OF LABOR OF PR P.O. BOX 1020 SAN JUAN PR 00919-1020	Phone: DEPARTMENT OF LABOR OF PR P.O. BOX 1020 SAN JUAN PR 00919-1020	TAXES, INTEREST & PENALTIES	U D	\$ 230,000.00
8 STATE INSURANCE FUND P.O. BOX 365028 SAN JUAN PR 00936-5028	Phone: STATE INSURANCE FUND P.O. BOX 365028 SAN JUAN PR 00936-5028	TAXES, INTEREST & PENALTIES	U D	\$ 220,000.00
9 COOPERATIVA SEGUROS MULTIPLES #38 CALLE NEVAREZ SAN JUAN PR 00918-2009	Phone: COOPERATIVA SEGUROS MULTIPLES #38 CALLE NEVAREZ SAN JUAN PR 00918-2009	Lawsuit	D	\$ 130,000.00
10 PROFFESIONAL GRAPHICS P.O.BOX 193369 SAN JUAN PR 00919	Phone: PROFFESIONAL GRAPHICS P.O.BOX 193369 SAN JUAN PR 00919	Lawsuit	U D	\$ 129,000.00



## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

I, GERARDO A. ANGULO MESTAS, President of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 12/15/2009

Signature /s/ GERARDO A. ANGULO MESTAS

Name: GERARDO A. ANGULO MESTAS

Title: President

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF PUERTO RICO**

In re *ACCUMAIL OF PUERTO RICO, INC.*,  
a Corporation

Case No.  
Chapter *11*

\_\_\_\_\_/ Debtor  
Attorney for Debtor: *ALEXIS FUENTES-HERNANDEZ*

**COVER SHEET FOR LIST OF CREDITORS**

I hereby certify under penalty of perjury that the attached list of creditors, which consists of   2   pages,  
is true, correct and complete to the best of my knowledge.

Date: 12/15/2009

/s/ GERARDO A. ANGULO MESTAS  
Debtor

/s/ ALEXIS FUENTES-HERNANDEZ  
*ALEXIS FUENTES-HERNANDEZ*  
Attorney for the debtor(s)  
P.O.BOX 9022726  
SAN JUAN, PR 00902-2726

ACCUMAIL OF PUERTO RICO, INC.  
BO. PALMAS  
ROUTE 868, KM. 1.4  
CATANO, PR 00962

ALEXIS FUENTES-HERNANDEZ  
P.O.BOX 9022726  
SAN JUAN, PR 00902-2726

CARLOS RESTREPO (ACCU-PRINT)  
BO. SANTA ROSA I  
GUAYNABO, PR 00920

COOPERATIVA SEGUROS MULTIPLES  
#38 CALLE NEVAREZ  
SAN JUAN, PR 00918-2009

CRIM  
P.O. BOX 70179  
SAN JUAN, PR 00936-8179

DEPARTMENT OF LABOR OF PR  
P.O. BOX 1020  
SAN JUAN, PR 00919-1020

GUSTAVO ALFONSO LUGO  
CAMINO LOS CASTROS  
TRUJILLO ALTO, PR 00976

INTERNAL REVENUE SERVICE  
MERCANTIL PLAZA, ROOM 1014  
#2 PONCE DE LEON, STOP 27 1/2  
SAN JUAN, PR 00918-1693

PROFFESIONAL GRAPHICS  
P.O.BOX 193369  
SAN JUAN, PR 00919

STATE INSURANCE FUND  
P.O. BOX 365028  
SAN JUAN, PR 00936-5028

US POSTAL OFFICE  
525 AVE. ROOSEVELT  
SUITE 111  
SAN JUAN, PR 00918-9997

WESTERNBANK  
P.O. BOX 1180  
MAYAGUEZ, PR 00681-1180