

**United States Bankruptcy Court
District of Puerto Rico**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): GOMERA GOVI INC	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): None	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): EIN: 66-0488991	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State) Carr 876 Km 3.2 Bo. Saint Just Trujillo Alto, PR	Street Address of Joint Debtor (No. and Street, City, and State)
ZIPCODE 00979	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): 65TH INFANTERIA STATION PO BOX 29618 RIO PIEDRAS, P.R.	Mailing Address of Joint Debtor (if different from street address):
ZIPCODE 00929-0618	ZIPCODE
Location of Principal Assets of Business Debtor (if different from street address above):	ZIPCODE

<p>Type of Debtor (Form of Organization) (Check one 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>Nature of Business (Check one 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 checked="" type="checkbox"/> Other Sales of auto tires</p> <p>Tax-Exempt Entity (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>Chapter of Bankruptcy Code Under Which the Petition is Filed (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>
<p>Nature of Debts (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>		

<p>Filing Fee (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 No. 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>Check one box: Chapter 11 Debtors</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 as defined in 11 U.S.C. § 101(51D)</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).</p> <p>Check all applicable boxes</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, in accordance with 11 U.S.C. § 1126(b).</p>
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<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>
<p>Estimated Number of Creditors</p> <p><input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input checked="" type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1000-5000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000</p>	
<p>Estimated Assets</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p>	
<p>Estimated Liabilities</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p>	

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): GOMERA GOVI INC
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: NONE	Case Number:	Date Filed:
Location Where Filed: N.A.	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: NONE	Case Number:	Date Filed:
District:	Relationship:	Judge:

Exhibit A

(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)

Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b).

Signature of Attorney for Debtor(s) Date

Exhibit C

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

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

No

Exhibit D

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

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

If this is a joint petition:

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

Information Regarding the Debtor - Venue

(Check any applicable box)

- Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

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

(Check all applicable boxes)

Landlord has a judgment 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 non bankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

Voluntary Petition
(This page must be completed and filed in every case)

Name of Debtor(s):
GOMERA GOVI INC

Signatures

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

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

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

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

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

(Check only **one** box.)

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

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

X _____
(Signature of Foreign Representative)

(Printed Name of Foreign Representative)

(Date)

Signature of Attorney*

X _____
Signature of Attorney for Debtor(s)

WIGBERTO LUGO MENDER, ESQ. 212304
Printed Name of Attorney for Debtor(s)

Wigberto Lugo Mender & Co
Firm Name

Centro Internacional de Mercadeo
Address

Carr 165 Torre I Suite 501 Guaynabo PR 00968

(787) 707-0404
Telephone Number e-mail

December 2, 2010
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

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

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

X _____
Signature of Authorized Individual

ALFREDO GONZALEZ
Printed Name of Authorized Individual

PRESIDENT
Title of Authorized Individual

December 2, 2010
Date

Signature of Non-Attorney 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 setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security Number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____

Date
Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

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

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

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

Gomera GOVI Inc.

MINUTA SOBRE RESOLUCION CORPORATIVA

Gomera GOVI Inc. corporación constituida de conformidad a las leyes del Estado Libre Asociado de Puerto Rico, por ésta certifica:

PRIMERO: Que en reunión de la Junta de Directores y Accionistas de ésta corporación, celebrada el 26 de Octubre de 2010, quedo resuelto solicitar la protección del Tribunal Federal de Quiebras con la radicación inmediata de una petición de reorganización corporativa de conformidad al Capítulo 11 del Código de Quiebras. La resolución adoptada por la Junta de Directores y Accionista fue como sigue:

En el mejor interés de la Empresa se autoriza en presentar una petición de reorganización en conformidad al Capítulo 11 del Código Federal de Quiebras. De igual forma se autoriza al Sr. Alfredo González, Presidente de la Corporación a que represente a esta en este proceso, incluyendo la contratación de los servicios profesionales necesarios para esta encomienda.

EN TESTIMONIO DE LO CUAL, el aquí suscribiente certifica que los datos contenidos en esta resolución son ciertos, hoy 26 de octubre de 2010.


SRA. NEREIDA RODRIGUEZ
Secretario



**UNITED STATES BANKRUPTCY COURT
District of Puerto Rico**

In re GOMERA GOVI INC,
Debtor

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 and Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
BANCO SANTANDER PO BOX 362589 SAN JUAN PR 00936-2589	BANCO SANTANDER PO BOX 362589 SAN JUAN PR 00936-2589		Unliquidated	7,707.10
MULERO & CHANECO TIRE INC AVE SIMON MADERA EDF 19 URB INDUSTRIAL VILLA PRADES RIO PIEDRAS PR 00924	MULERO & CHANECO TIRE INC AVE SIMON MADERA EDF 19 URB INDUSTRIAL VILLA PRADES RIO PIEDRAS PR 00924	Trade Debt		8,128.00

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
GOMAS IMPORTACIONES AMERICA PO BOX 1804 CIDRA PR 00739-1804	GOMAS IMPORTACIONES AMERICA PO BOX 1804 CIDRA PR 00739-1804	Trade Debt		8,770.10
ELIEZER BURGOS MARGINAL HNAS DAVILA 5 BAYAMON PR 00959	ELIEZER BURGOS MARGINAL HNAS DAVILA 5 BAYAMON PR 00959	Trade Debt		12,367.00
PEP BOYS PO BOX 8500-50445 PHILADELPHIA PA 19178-0445	PEP BOYS PO BOX 8500-50445 PHILADELPHIA PA 19178-0445	Trade Debt		12,686.15
GOODYEAR TIRE & RUBBER CO PO BOX 73319-N CLEVELAND OH 44193	GOODYEAR TIRE & RUBBER CO PO BOX 73319-N CLEVELAND OH 44193	Civil Action against Debtor Civil #KCD10-2884	Unliquidated	17,033.09
MASCARO-PORTER & CO PO BOX 9024236 SAN JUAN PR 00902-4236	MASCARO-PORTER & CO PO BOX 9024236 SAN JUAN PR 00902-4236	Civil Action against Debtor (Civil #KCD10-2720)	Unliquidated	21,824.75
POPULAR AUTO PO BOX 366818 SAN JUAN PR 00936-6818	POPULAR AUTO PO BOX 366818 SAN JUAN PR 00936-6818	Surrendered Vehicle Lexus 2008 GS350 (Deficiency)		24,632.58
PREMIUM TIRE PO BOX 29903 SAN JUAN PR 00929-0903	PREMIUM TIRE PO BOX 29903 SAN JUAN PR 00929-0903	Trade Debt		25,057.56

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
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MULTI-VENTAS Y SERVICIOS INC PO BOX 6012 CAGUAS PR 00726-6012	MULTI-VENTAS Y SERVICIOS INC PO BOX 6012 CAGUAS PR 00726-6012	Trade Debt		30,801.81
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FIRESTONE INTERAMERICANA NCO FINANCIAL SYSTEM PO BOX 41593 PHILADELPHIA PA 19101	FIRESTONE INTERAMERICANA NCO FINANCIAL SYSTEM PO BOX 41593 PHILADELPHIA PA 19101	Trade Debt		35,638.92
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WELLS FARGO PO BOX 348750 SACRAMENTO CA 95834	WELLS FARGO PO BOX 348750 SACRAMENTO CA 95834	Credit Card		38,090.60
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WELLS FARGO PO BOX 348750 SACRAMENTO CA 95834	WELLS FARGO PO BOX 348750 SACRAMENTO CA 95834	Credit card debt		40,082.78
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AMERICAN OMNI TRADING CO PO BOX 42099 HOUSTON TX 77242	AMERICAN OMNI TRADING CO PO BOX 42099 HOUSTON TX 77242	Civil Action against Debtor (Civil #FCD09-1959)	Unliquidated	47,953.06
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TECNICENTROS MUNDIAL INC PO BOX 29423 SAN JUAN PR 00929-0423	TECNICENTROS MUNDIAL INC PO BOX 29423 SAN JUAN PR 00929-0423	Trade Debt		51,558.80
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ATLANTIC TIRE PO BOX 3177 BAYAMON PR 00960-3177	ATLANTIC TIRE PO BOX 3177 BAYAMON PR 00960-3177	Trade Debt		68,521.88
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(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
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KOWA TSUSHO CO LTD PMB 293 405 AVE. ESMERALDA SUITE 102 GUAYNABO PR 00969	KOWA TSUSHO CO LTD PMB 293 405 AVE. ESMERALDA SUITE 102 GUAYNABO PR 00969	Civil Action against Debtor (Civil #KCD2010-0155)	Unliquidated	68,791.74
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Liz Marie Cruz Jimenez Esq. C/O Julio Mora Diaz PO Box 191637 San Juan PR 00919-1637	Liz Marie Cruz Jimenez Esq. C/O Julio Mora Diaz PO Box 191637 San Juan PR 00919-1637	Collection of Money	Unliquidated Disputed	85,248.00
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FOREING TIRE SALES 2204 MORRIS AVE SUITE L-5 UNION NEW JERSEY 07083	FOREING TIRE SALES 2204 MORRIS AVE SUITE L-5 UNION NEW JERSEY	Civil Action against Debtor (Civil #FCD2010-0845)	Unliquidated	132,975.72
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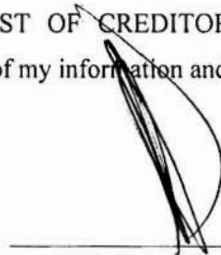
ORIENTAL BANK AND TRUST (EUROBANK) PO BOX 191429 SAN JUAN PR 00919-1429	ORIENTAL BANK AND TRUST (EUROBANK) PO BOX 191429 SAN JUAN PR 00919-1429	Commercial Mortgage Loan		2,605,897.93 Collateral FMV 2,371,000.00
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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date December 2, 2010

Signature



ALFREDO GONZALEZ,
PRESIDENT