

United States Bankruptcy Court District of Puerto Rico		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): <b>RESPICARE PROFESSIONAL SERVICES CSP</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):		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): <b>66-0561621</b>		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. & Street, City, State & Zip Code): <b>PALACIOS DEL RIO II CALLE HERRERA C-8 TOA ALTA, PR</b>		Street Address of Joint Debtor (No. & Street, City, State & Zip Code):
ZIPCODE <b>00953</b>		ZIPCODE
County of Residence or of the Principal Place of Business: <b>Toa Alta</b>		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address) <b>PMB 77 PO BOX 607071 BAYAMON, PR</b>		Mailing Address of Joint Debtor (if different from street address):
ZIPCODE <b>00960</b>		ZIPCODE
Location of Principal Assets of Business Debtor (if different from street address above): <b>PALACIOS DEL RIO II, CALLE HERRERA C-8, TOA ALTA, PR</b>		ZIPCODE <b>00953</b>
<b>Type of Debtor</b> (Form of Organization) (Check one box.)  <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) <hr/>	<b>Nature of Business</b> (Check one box.)  <input checked="" type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other <hr/> <b>Tax-Exempt Entity</b> (Check box, if applicable.)  <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box.)  <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13  <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <hr/> <b>Nature of Debts</b> (Check one box.)  <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." <input checked="" type="checkbox"/> Debts are primarily business debts.
<b>Filing Fee</b> (Check one box)  <input checked="" type="checkbox"/> Full Filing Fee attached  <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.  <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.		<b>Chapter 11 Debtors</b>  <b>Check one box:</b> <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).  <b>Check if:</b> <input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts owed to non-insiders or affiliates are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). <hr/> <b>Check all applicable boxes:</b> <input type="checkbox"/> A plan is being filed with this petition <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).
<b>Statistical/Administrative Information</b> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <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.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <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		
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1 million to \$10 million <input type="checkbox"/> \$10 million to \$50 million <input type="checkbox"/> \$50 million to \$100 million <input type="checkbox"/> \$100 million to \$500 million <input type="checkbox"/> \$500,000 to \$1 billion <input type="checkbox"/> More than \$1 billion		
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1 million to \$10 million <input type="checkbox"/> \$10 million to \$50 million <input type="checkbox"/> \$50 million to \$100 million <input type="checkbox"/> \$100 million to \$500 million <input type="checkbox"/> \$500,000 to \$1 billion <input type="checkbox"/> More than \$1 billion		

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): <b>RESPICARE PROFESSIONAL SERVICES CSP</b>
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**Prior Bankruptcy Case Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location Where Filed: <b>None</b>	Case Number:	Date Filed:
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Location Where Filed:	Case Number:	Date Filed:
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**Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor** (If more than one, attach additional sheet)

Name of Debtor: <b>None</b>	Case Number:	Date Filed:
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District:	Relationship:	Judge:
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<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 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 delivered to the debtor the notice required by § 342(b) of the Bankruptcy Code.</p> <p style="text-align: center;"><b>X</b> _____ 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 a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached a 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 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.

**Certification 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 or lessor that obtained judgment)

\_\_\_\_\_  
(Address of landlord or lessor)

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 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(l)).

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

Name of Debtor(s):  
**RESPICARE PROFESSIONAL SERVICES CSP**

**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 State 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 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

\_\_\_\_\_  
 Printed Name of Foreign Representative

\_\_\_\_\_  
 Date

**Signature of Attorney\***

X /s/ TERESA M. LUBE CAPO  
 Signature of Attorney for Debtor(s)

**TERESA M. LUBE CAPO USDC 122205**  
**Lube & Soto Law Offices,**  
**P.S.C.**  
**1130 AVE FD ROOSEVELT**  
**SAN JUAN, PR 00920-2906**  
**(787) 722-0909 Fax: (787) 977-1709**  
**lubaysoto@gmail.com**

January 4, 2011  
 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 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); 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 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

**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 /s/ OSCAR A PABON RODRIGUEZ  
 Signature of Authorized Individual

OSCAR A PABON RODRIGUEZ  
 Printed Name of Authorized Individual

PRESIDENT  
 Title of Authorized Individual

January 4, 2011  
 Date

X \_\_\_\_\_  
 Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

\_\_\_\_\_  
 Date

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.*

Debtor(s)

**VOLUNTARY PETITION**  
Continuation Sheet - Page 1 of 1

Respicare Professional Service, CORP

MINUTA SOBRE RESOLUCION CORPORATIVA

Respicare Professional Service, corporación constituida de conformidad a las leyes del Estado Libre Asociado de Puerto Rico, por está certifica:

PRIMERO: Que en Reunión de la Junta Directores y Accionistas de esta Corporación, celebrada el 26 octubre de 2010, quedó resuelto solicitar la protección del Tribunal Federal de Quiebra con la radicación inmediata de una petición de reorganización de conformidad al Capítulo 11 del Código de Quiebra. La resolución adoptada por la Junta de Directores y Accionistas fue como sigue:

*<<En el mejor interés de la empresa se autoriza al Presidente de la Corporación, Respicare Professional Serv. a presentar una petición de reorganización de haberes corporativos al amparo del Capítulo 11 del Código Federal de Quiebra. De igual forma se autoriza que Presidente contrate los servicios profesionales necesarios para esta encomienda, para lo cual se ha determinado contratar los servicios del Bufete Lube & Soto Law Office, PSC.>>*

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

OR.

Secretario (a)



United States Bankruptcy Court  
District of Puerto Rico

IN RE:

Case No. \_\_\_\_\_

RESPICARE PROFESSIONAL SERVICES CSP

Chapter 11

Debtor(s)

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept ..... \$ 225.00/hr  
Prior to the filing of this statement I have received ..... \$ 2,561.00  
Balance Due ..... \$ 2,439.00

2. The source of the compensation paid to me was:  Debtor  Other (specify): **OSCAR PABON NARVAEZ**

3. The source of compensation to be paid to me is:  Debtor  Other (specify): **OSCAR PABON NARVAEZ**

4.  I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. ~~Representation of the debtor in adversary proceedings and other contested bankruptcy matters;~~
- e. [Other provisions as needed]

6. By agreement with the debtor(s), the above disclosed fee does not include the following services:  
**Adversary proceedings require a new agreement with the attorneys.**

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CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

January 4, 2011

Date

/s/ TERESA M. LUBE CAPO

TERESA M. LUBE CAPO USDC 122205  
Lube & Soto Law Offices,  
P.S.C.  
1130 AVE FD ROOSEVELT  
SAN JUAN, PR 00920-2906  
(787) 722-0909 Fax: (787) 977-1709  
lubaysoto@gmail.com

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

IN RE:

Case No. \_\_\_\_\_

RESPICARE PROFESSIONAL SERVICES CSP

Chapter 11

Debtor(s)

**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) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
<b>INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY OPERATIONS PO BOX 21126 PHILADELPHIA, PA 19114-0326</b>	<b>INTERNAL REVENUE SERVICE CITY VIEW PLAZA II 48 CARR 165 STE 2000 GUAYNABO, PR 00968-8000</b>	<b>Taxes</b>		<b>167,556.81</b>
<b>DEPARTMENT OF THE TREASURY BANKRUPTCY SECTION 235 AVE ARTERIAL HOSTOS STE 1504 SAN JUAN, PR 00918-1454</b>	<b>(787) 771-3072</b>		<b>Taxes</b>	<b>8,747.38</b>
<b>PR DEPT OF LABOR NEGOCIADO DE SEGURIDAD DE EMPLEO PO BOX 71592 SAN JUAN, PR 00936-8692</b>			<b>Taxes</b>	<b>8,114.00</b>
<b>BANCO POPULAR DE PUERTO RICO SPECIAL LOANS DEPARTMENT PO BOX 362708 SAN JUAN, PR 00936-2708</b>	<b>Ms. Migdalia E. Guasp (787) 765-9878</b>		<b>Bank loan</b>	<b>7,500.00</b>
<b>C.R.I.M. PO BOX 195387 SAN JUAN, PR 00919-5387</b>	<b>Carmen P. Figueroa, Esq. (787) 625-2746</b>		<b>Taxes</b>	<b>5,000.00</b>
<b>STATE INSURANCE FUND CORPORATION PO BOX 365028 SAN JUAN, PR 00936-5028</b>	<b>ALEJANDRO SUAREZ CABRERA, ESQ (787) 793-5959</b>		<b>Employer's Insurance</b>	<b>3,757.50</b>

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: January 4, 2011Signature: /s/ OSCAR A PABON RODRIGUEZ

**OSCAR A PABON RODRIGUEZ, PRESIDENT**

(Print Name and Title)

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF PUERTO RICO

IN RE  
RESPICARE PROFESSIONAL SERVICES, PSC

DEBTOR

CASE NUMBER:

CHAPTER 11

**LIST OF CREDITORS**

BANCO POPULAR DE PUERTO RICO  
SPECIAL LOANS DEPARTMENT  
PO BOX 362708  
SAN JUAN, PR 00936-2708

DEPARTMENT OF THE TREASURY  
BANKRUPTCY SECTION  
235 AVE ARTERIAL HOSTOS STE 1504  
SAN JUAN, PR 00918-1454

INTERNAL REVENUE SERVICE  
CENTRALIZED INSOLVENCY OPERATIONS  
PO BOX 21126  
PHILADELPHIA, PA 19114-0326

PR DEPT OF LABOR  
NEGOCIADO DE SEGURIDAD DE EMPLEO  
PO BOX 71592  
SAN JUAN, PR 00936-8692

C.R.I.M.  
CARMEN P. FIGUEROA, ESQ  
PO BOX 195387  
SAN JUAN, PR 00919-5387

INTERNAL REVENUE SERVICE  
CITY VIEW PLAZA II  
48 CARR 165 STE 2000  
GUAYNABO, PR 00968-8000

MUNICIPIO DE BAYAMON  
ATT: DEPTO. DE FINANCAS  
PO BOX 1588  
BAYAMON, PR 00960

STATE INSURANCE FUND CORPORATION  
PO BOX 365028  
SAN JUAN, PR 00936-5028

United States Bankruptcy Court  
District of Puerto Rico

IN RE:

Case No. \_\_\_\_\_

RESPICARE PROFESSIONAL SERVICES CSP

Chapter **11** \_\_\_\_\_

Debtor(s)

**VERIFICATION OF CREDITOR MATRIX**

The above named debtor(s) hereby verify(ies) that the attached matrix listing creditors is true to the best of my(our) knowledge.

Date: January 4, 2011

Signature: /s/ OSCAR A PABON RODRIGUEZ

**OSCAR A PABON RODRIGUEZ, PRESIDENT**

Debtor

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Joint Debtor, if any



RESPICARE PROFESSIONAL SERVICES  
CSP  
PMB 77 PO BOX 607071  
BAYAMON PR 00960

PR DEPT OF LABOR  
NEGOCIADO DE SEGURIDAD DE EMPLEO  
PO BOX 71592  
SAN JUAN PR 00936-8692

LUBE & SOTO LAW OFFICES  
PSC  
1130 AVE FD ROOSEVELT  
SAN JUAN PR 00920-2906

STATE INSURANCE FUND CORPORATION  
PO BOX 365028  
SAN JUAN PR 00936-5028

BANCO POPULAR DE PUERTO RICO  
C/O MIGDALIA EFFIE GUASP ESQ  
PO BOX 362708  
SAN JUAN PR 00936-2708

BANCO POPULAR DE PUERTO RICO  
SPECIAL LOANS DEPARTMENT  
PO BOX 362708  
SAN JUAN PR 00936-2708

CRIM  
PO BOX 195387  
SAN JUAN PR 00919-5387

DEPARTMENT OF JUSTICE  
FEDERAL LITIGATION DIVISION  
PO BOX 9020192  
SAN JUAN PR 00902-0192

DEPARTMENT OF THE TREASURY  
BANKRUPTCY SECTION  
235 AVE ARTERIAL HOSTOS STE 1504  
SAN JUAN PR 00918-1454

INTERNAL REVENUE SERVICE  
CITY VIEW PLAZA II  
48 CARR 165 STE 2000  
GUAYNABO PR 00968-8000

INTERNAL REVENUE SERVICE  
CENTRALIZED INSOLVENCY OPERATIONS  
PO BOX 21126  
PHILADELPHIA PA 19114-0326

MUNICIPIO DE BAYAMON  
ATT: DEPTO DE FINANCAS  
PO BOX 1588  
BAYAMON PR 00960