

BI (Official Form 1) (12/11)

United States Bankruptcy Court DISTRICT OF PUERTO RICO		Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): J. A. MARKETING, CORP.		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) 66-0614121		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, and State): URB. VILLA TURABO, G-22 CALLE PINO Caguas, PR		Street Address of Joint Debtor (No. & Street, City, and State)	
ZIPCODE 00725		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): P. O. BOX 9387 Caguas, PR		Mailing Address of Joint Debtor (if different from street address):	
ZIPCODE 00725		ZIPCODE	
Location of Principal Assets of Business Debtor (if different from street address above) SAME		ZIPCODE	
Type of Debtor (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	Nature of Business (Check one box.) <input 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	Chapter of Bankruptcy Code Under Which the Petition is Filed (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 Nature of Debts (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.	
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: _____	Tax-Exempt Entity (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).	Chapter 11 Debtors: Check one box: <input checked="" type="checkbox"/> Debtor is a small business 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). Check if: <input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.	
Filing Fee (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.			Check all applicable boxes: <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).
Statistical/Administrative Information <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 checked="" 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 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			
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input checked="" type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input 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></p>	<p>Name of Debtor(s): J. A. MARKETING, CORP.</p>
<p>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)</p>	
<p>Location Where Filed: NONE</p>	<p>Case Number: _____ Date Filed: _____</p>
<p>Location Where Filed:</p>	<p>Case Number: _____ Date Filed: _____</p>
<p>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)</p>	
<p>Name of Debtor: NONE</p>	<p>Case Number: _____ Date Filed: _____</p>
<p>District:</p>	<p>Relationship: _____ Judge: _____</p>
<p style="text-align: center;">Exhibit A</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;">Exhibit 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>X _____ 7/16/2012 Signature of Attorney for Debtor(s) Date</p>
<p>Exhibit C</p>	
<p>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?</p> <p><input type="checkbox"/> Yes, and exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No</p>	
<p>Exhibit D</p>	
<p>(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)</p> <p><input type="checkbox"/> Exhibit D, completed and signed by the debtor, is attached and made part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.</p>	
<p>Information Regarding the Debtor - Venue (Check any applicable box)</p>	
<p><input checked="" type="checkbox"/> 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.</p> <p><input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.</p> <p><input type="checkbox"/> 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.</p>	
<p>Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)</p>	
<p><input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)</p> <p style="text-align: right;">_____ (Name of landlord that obtained judgment)</p> <p style="text-align: right;">_____ (Address of landlord)</p>	
<p><input type="checkbox"/> 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</p> <p><input type="checkbox"/> 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> <p><input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).</p>	

Voluntary Petition

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

Name of Debtor(s):

J. A. MARKETING, CORP.

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 Attorney

X /s/ **ALEXIS FUENTES-HERNANDEZ**
Signature of Attorney for Debtor(s)

ALEXIS FUENTES-HERNANDEZ 217201
Printed Name of Attorney for Debtor(s)

ALEXIS FUENTES-HERNANDEZ
Firm Name

P. O. BOX 9022726
Address

SAN JUAN, PR 00902-2726

787-607-3436
Telephone Number

7/16/2012
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 the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ **ALEXANDER ROLON**
Signature of Authorized Individual

ALEXANDER ROLON
Printed Name of Authorized Individual

President
Title of Authorized Individual

7/16/2012
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 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 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

X _____
Date

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

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

In re J.A. MARKETING, CORP.

Case No.
Chapter 11

Attorney for Debtor: ALEXIS FUENTES-HERNANDEZ / Debtor

STATEMENT PURSUANT TO RULE 2016(B)

The undersigned, pursuant to Rule 2016(b), Bankruptcy Rules, states that:

- 1. The undersigned is the attorney for the debtor(s) in this case.
2. The compensation paid or agreed to be paid by the debtor(s), to the undersigned is:
a) For legal services rendered or to be rendered in contemplation of and in connection with this case \$ hourly
b) Prior to the filing of this statement, debtor(s) have paid \$ 6,000.00
c) The unpaid balance due and payable is \$ 0.00
3. \$ 1,046.00 of the filing fee in this case has been paid.
4. The Services rendered or to be rendered include the following:
a) Analysis of the financial situation, and rendering advice and assistance to the debtor(s) in determining whether to file a petition under title 11 of the United States Code.
b) Preparation and filing of the petition, schedules, statement of financial affairs and other documents required by the court.
c) Representation of the debtor(s) at the meeting of creditors.
5. The source of payments made by the debtor(s) to the undersigned was from earnings, wages and compensation for services performed, and None other
6. The source of payments to be made by the debtor(s) to the undersigned for the unpaid balance remaining, if any, will be from earnings, wages and compensation for services performed, and None other
7. The undersigned has received no transfer, assignment or pledge of property from debtor(s) except the following for the value stated: None
8. The undersigned has not shared or agreed to share with any other entity, other than with members of undersigned's law firm, any compensation paid or to be paid except as follows: None

Dated: 7/16/2012

Respectfully submitted,

X /s/ ALEXIS FUENTES-HERNANDEZ
Attorney for Petitioner: ALEXIS FUENTES-HERNANDEZ
ALEXIS FUENTES-HERNANDEZ
P.O. BOX 9022726
SAN JUAN PR 00902-2726

787-607-3436

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

In re *J.A. MARKETING, CORP.*Case No.
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).

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 DEPARTMENT OF TREASURY OF PR PO BOX 9022501 SAN JUAN PR 00902-2501	Phone: DEPARTMENT OF TREASURY OF PR PO BOX 9022501 SAN JUAN PR 00902-2501	TAXES, INTEREST & PENALTIES	U	\$ 31,551.76
2 EAST COAST NEWS 59 LAKE DR. Hightstown NJ 08520	Phone: EAST COAST NEWS 59 LAKE DR. Hightstown NJ 08520	Merchandise		\$ 15,687.56
3 AMERICAN EXPRESS P.O. BOX 1270 NEWARK NJ 07101-1270	Phone: AMERICAN EXPRESS P.O. BOX 1270 NEWARK NJ 07101-1270	Merchandise		\$ 15,122.64
4 INTERNAL REVENUE SERVICE P.O. BOX 21126 PHILADELPHIA PA 19114-0326	Phone: INTERNAL REVENUE SERVICE P.O. BOX 21126 PHILADELPHIA PA 19114-0326	TAXES, INTEREST & PENALTIES	U	\$ 8,630.30
5 CIT GROUP COMMERCIAL, INC. C/O SANTIAGO & SANTIAGO 1499 CARR #2, SUITE 3 Bayamon PR 00959-6701	Phone: CIT GROUP COMMERCIAL, INC. C/O SANTIAGO & SANTIAGO 1499 CARR #2, SUITE 3 Bayamon PR 00959-6701	Merchandise		\$ 6,030.63

Debtor(s)

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)
6 AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 363508 San Juan PR 00936	Phone: AUTORIDAD DE ENERGIA ELECTRICA P.O. BOX 363508 San Juan PR 00936	Utility Bills	C U D S	\$ 3,359.00
7 GFR MEDIA, LLC (PRIMERA HORA) P.O. BOX 71471 San Juan PR 00936-1471	Phone: GFR MEDIA, LLC (PRIMERA HORA) P.O. BOX 71471 San Juan PR 00936-1471	Advertising		\$ 2,675.00
8 MUNICIPIO DE SAN JUAN CALL BOX 70179 San Juan PR 00936	Phone: MUNICIPIO DE SAN JUAN CALL BOX 70179 San Juan PR 00936	TAXES, INTEREST & PENALTIES	C U	\$ 1,700.00
9 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	\$ 1,684.99
10 MUNICIPIO DE CAGUAS APARTADO 907 Caguas PR 00726	Phone: MUNICIPIO DE CAGUAS APARTADO 907 Caguas PR 00726	TAXES, INTEREST & PENALTIES	C U	\$ 1,500.00
11 INTERNATIONAL VIDEO DISTRIB. 59 LAKE DR. Hightstown NJ 08520	Phone: INTERNATIONAL VIDEO DISTRIB. 59 LAKE DR. Hightstown NJ 08520	Merchandise		\$ 897.46
12 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	Worksmens Compensation Insurance	U	\$ 500.00
13 PUERTO RICO TELEPHONE P.O. BOX 71535 San Juan PR 00936	Phone: PUERTO RICO TELEPHONE P.O. BOX 71535 San Juan PR 00936	Telephone & Fax Service	U	\$ 500.00

Debtor(s)

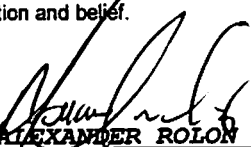
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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)
14 CRIM P.O. BOX 195387 SAN JUAN PR 00919-5387	Phone: CRIM P.O. BOX 195387 SAN JUAN PR 00919-5387	TAXES, INTEREST & PENALTIES	C U D	\$ 0.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, ALEXANDER ROLON, 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: 7/16/2012

Signature 
 Name: ALEXANDER ROLON
 Title: President

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

In re *J.A. MARKETING, CORP.*,

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: 7/16/2012



ALEXIS FUENTES-HERNANDEZ

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



/s/ ALEXANDER ROLON
Debtor

J.A. MARKETING, CORP.
P.O. BOX 9387
Caguas, PR 00725

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

AMERICAN EXPRESS
P.O. BOX 1270
NEWARK, NJ 07101-1270

AUTORIDAD DE ENERGIA ELECTRICA
P.O. BOX 363508
San Juan, PR 00936

CIT GROUP COMMERCIAL, INC.
C/O SANTIAGO & SANTIAGO
1499 CARR #2, SUITE 3
Bayamon, PR 00959-6701

CRIM
P.O. BOX 195387
SAN JUAN, PR 00919-5387

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

DEPARTMENT OF TREASURY OF PR
PO BOX 9022501
SAN JUAN, PR 00902-2501

EAST COAST NEWS
59 LAKE DR.
Hightstown, NJ 08520

GFR MEDIA, LLC (PRIMERA HORA)
P.O. BOX 71471
San Juan, PR 00936-1471

INTERNAL REVENUE SERVICE
P.O. BOX 21126
PHILADELPHIA, PA 19114-0326

INTERNATIONAL VIDEO DISTRIB.
59 LAKE DR.
Hightstown, NJ 08520

MUNICIPIO DE CAGUAS
APARTADO 907
Caguas, PR 00726

MUNICIPIO DE SAN JUAN
CALL BOX 70179
San Juan, PR 00936

PUERTO RICO TELEPHONE
P.O. BOX 71535
San Juan, PR 00936

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

CERTIFIED COPY OF RESOLUTION OF THE BOARD
OF DIRECTORS OF J.A. MARKETING CORP. AUTHORIZING THE FILING OF
A PETITION FOR REORGANIZATION UNDER CHAPTER 11
OF THE BANKRUPTCY CODE

RESOLVED: Whereas the organization is unable to meet its obligations as they mature; and

Whereas creditors are threatening suit and have threatened to undertake steps to obtain possession of the corporation's assets; and

Whereas, it is apparent that the continuation of the affairs of the corporation without the protection of the Bankruptcy Court could result in the corporation's demain. Now therefore,

Be it resolved that a Petition in Proceedings for Reorganization under Chapter 11 of the Bankruptcy Code be filed by the corporation and that Alexander Rolon as President, be and hereby is authorized to execute on behalf of the corporation under Chapter 11 of the Bankruptcy Code; and be it further resolved;

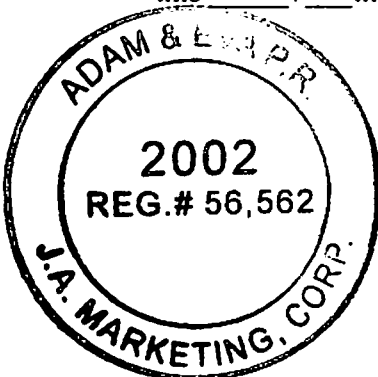
That pursuant to 11 U.S.C. §1107, the corporation shall exercise the rights and powers set forth therein, subject to the provisions thereof and unless the United States Bankruptcy Court for the District of Puerto Rico provides or orders otherwise, the corporation will continue to operate its business and manage its affairs, as provided in 11 U.S.C. §1108.

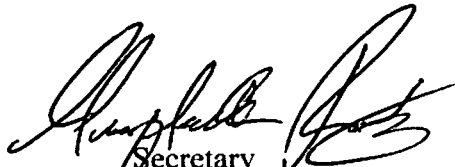
That Alexis Fuentes Hernandez, Esq., of Fuentes Law Offices, be retained to act as counsel for the Corporation in such reorganization proceedings or any other proceeding under the Bankruptcy Code.

The undersigned hereby certifies that he is the Secretary of J.A. Marketing Corp. and that the above is a true and correct copy of a resolution adopted by the Board of Directors of said corporation at a duly constituted meeting held on the 7th day of Julio of 2012 in accordance with its corporate regulations; that quorum was present at said meeting, that said resolution has not been revoked, modified, or amended in any manner whatsoever,

CORPORATE RESOLUTION

In witness hereof, I have hereunto set my hand and affixed the seal of said corporation this 7th day of Julio of 2012.




Secretary