

United States Bankruptcy Court
District of Puerto Rico

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): SP MANAGEMENT, 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: 66-0636649
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 #3 KM. 76.9 BO. RIO ABAJO HUMACAO INDUSTRIAL PARK HUMACAO, PR ZIPCODE 00791
Street Address of Joint Debtor (No. and Street, City, and State) ZIPCODE
County of Residence or of the Principal Place of Business: Humacao
County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): PO BOX 92-8777 HUMACAO, PR ZIPCODE 00792-8777
Mailing Address of Joint Debtor (if different from street address): ZIPCODE

Location of Principal Assets of Business Debtor (if different from street address above): ZIPCODE

Type of Debtor (Form of Organization) (Check one box)
[ ] Individual (includes Joint Debtors) See Exhibit D on page 2 of this form.
[X] Corporation (includes LLC and LLP)
[ ] Partnership
[ ] 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)
[ ] Health Care Business
[ ] Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)
[ ] Railroad
[ ] Stockbroker
[ ] Commodity Broker
[ ] Clearing Bank
[X] Other RETAIL SALE OF STEEL
Tax-Exempt Entity (Check box, if applicable)
[ ] Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code)
Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)
[ ] Chapter 7
[ ] Chapter 9
[X] Chapter 11
[ ] Chapter 12
[ ] Chapter 13
[ ] Chapter 15 Petition for Recognition of a Foreign Main Proceeding
[ ] Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
Nature of Debts (Check one box)
[ ] 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."
[X] Debts are primarily business debts

Filing Fee (Check one box)
[X] Full Filing Fee attached
[ ] 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.
[ ] Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.
Check one box: Chapter 11 Debtors
[ ] Debtor is a small business as defined in 11 U.S.C. § 101(51D)
[X] Debtor is not a small business as defined in 11 U.S.C. § 101(51D)
Check if:
[ ] 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).
Check all applicable boxes
[ ] A plan is being filed with this petition.
[ ] Acceptances of the plan were solicited prepetition from one or more classes, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information
[X] Debtor estimates that funds will be available for distribution to unsecured creditors.
[ ] Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.
THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors
[X] 1-49 [ ] 50-99 [ ] 100-199 [ ] 200-999 [ ] 1000-5000 [ ] 5,001-10,000 [ ] 10,001-25,000 [ ] 25,001-50,000 [ ] 50,001-100,000 [ ] Over 100,000
Estimated Assets
[ ] \$0 to \$50,000 [ ] \$50,001 to \$100,000 [ ] \$100,001 to \$500,000 [X] \$500,001 to \$1 million [ ] \$1,000,001 to \$10 million [ ] \$10,000,001 to \$50 million [ ] \$50,000,001 to \$100 million [ ] \$100,000,001 to \$500 million [ ] \$500,000,001 to \$1 billion [ ] More than \$1 billion
Estimated Liabilities
[ ] \$0 to \$50,000 [ ] \$50,001 to \$100,000 [ ] \$100,001 to \$500,000 [ ] \$500,001 to \$1 million [X] \$1,000,001 to \$10 million [ ] \$10,000,001 to \$50 million [ ] \$50,000,001 to \$100 million [ ] \$100,000,001 to \$500 million [ ] \$500,000,001 to \$1 billion [ ] More than \$1 billion

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

Name of Debtor(s):  
**SP MANAGEMENT, INC.**

All Prior Bankruptcy Cases 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: <b>N.A.</b>	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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**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):  
SP MANAGEMENT, 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 /S/ CARMEN D. CONDE TORRES

\_\_\_\_\_  
Signature of Attorney for Debtor(s)

CARMEN D. CONDE TORRES 207312  
\_\_\_\_\_  
Printed Name of Attorney for Debtor(s)

C. Conde & Assoc.  
\_\_\_\_\_  
Firm Name

254 SAN JOSE STREET  
\_\_\_\_\_  
Address

5 FLOOR □□ SAN JUAN, PR 00901-1523  
\_\_\_\_\_  
Address

787-729-2900  
\_\_\_\_\_  
Telephone Number

MARCH 26, 2013  
\_\_\_\_\_  
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

HUMBERTO BERMEDES GARCIA  
\_\_\_\_\_  
Printed Name of Authorized Individual

PRESIDENT  
\_\_\_\_\_  
Title of Authorized Individual

MARCH 26, 2013  
\_\_\_\_\_  
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.*

**CORPORATE RESOLUTION**

I, Vanessa Agusty Reyes, of legal age, married, Secretary of SP Management Inc., and resident of Caguas, Puerto Rico DO HEREBY CERTIFY that:

1. At a meeting celebrated on November 23, 2012, ratified on March 25, 2013 the Board of Directors of SP Management, Inc., agreed to file a bankruptcy petition under the provisions of Chapter 11 of the Bankruptcy Code.
2. That we have been informed and oriented of the meaning of Chapter 11 of the Bankruptcy Code.
3. That at the meeting of shareholders celebrated on the same date, the filing for bankruptcy under Chapter 11 of the Federal Bankruptcy Law was unanimously approved.
4. That it was also agreed that the services of Attorney Carmen D. Conde Torres would be retained for such purposes.
5. That it was also agreed that Humberto Bermúdez García will be the person authorized to signed the Petition, Schedules and Statement of Financial Affairs and any other documents related to the bankruptcy proceedings.

To be evident, I sign this resolution today the 26<sup>th</sup> day of March, 2013.

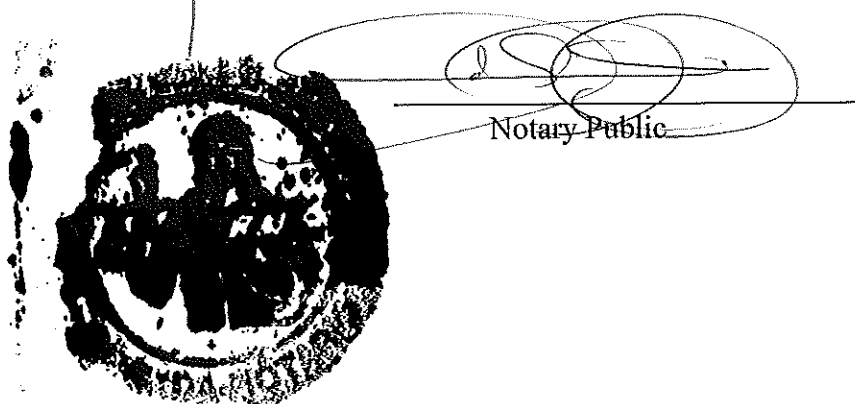
SP Management, Inc.

By: Vanessa Agusty Reyes  
Vanessa Agusty Reyes, Secretary

Affidavit No. SAU

Sworn and signed before me by Vanessa Agusty Reyes of legal age, married, Secretary of SP Management, Inc., and from the vicinity of Caguas, Puerto Rico, who is personally known to me.

Today 26<sup>th</sup> day of March, 2013 at San Juan, Puerto Rico.



B203  
12/94

# United States Bankruptcy Court District of Puerto Rico

In re SP MANAGEMENT, INC.

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

Chapter 11

Debtor(s)

### DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 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 .....	\$ <u>0.00</u>
Prior to the filing of this statement I have received .....	\$ <u>0.00</u>
Balance Due .....	\$ <u>0.00</u>

2. The source of compensation paid to me was:

Debtor       Other (specify)

3. The source of compensation to be paid to me is:

Debtor       Other (specify)

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 other 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, statements 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]

\$300.00 p/h for Carmen D. Conde Torres plus cost and expenses;  
 \$275.00 p/h for Associates plus cost and expenses;  
 \$250.00 p/h for Junior Attorneys plus cost and expenses;  
 \$150.00 p/h for Legal Assistance such As Paralegal, in house special clerical services or Accounting Analyst plus cost and expenses.

6. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

#### 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 the bankruptcy proceeding.

MARCH 26, 2013

*Date*



*Signature of Attorney*

C. Conde & Assoc.

*Name of law firm*

**B6 Cover (Form 6 Cover) (12/07)**

## **FORM 6. SCHEDULES**

Summary of Schedules

Statistical Summary of Certain Liabilities and Related Data (28 U.S.C. § 159)

Schedule A - Real Property

Schedule B - Personal Property

Schedule C - Property Claimed as Exempt

Schedule D - Creditors Holding Secured Claims

Schedule E - Creditors Holding Unsecured Priority Claims

Schedule F - Creditors Holding Unsecured Nonpriority Claims

Schedule G - Executory Contracts and Unexpired Leases

Schedule H - Codebtors

Schedule I - Current Income of Individual Debtor(s)

Schedule J - Current Expenditures of Individual Debtor(s)

Unsworn Declaration under Penalty of Perjury

**GENERAL INSTRUCTIONS:** The first page of the debtor's schedules and the first page of any amendments thereto must contain a caption as in Form 16B. Subsequent pages should be identified with the debtor's name and case number. If the schedules are filed with the petition, the case number should be left blank

Schedules D, E, and F have been designed for the listing of each claim only once. Even when a claim is secured only in part or entitled to priority only in part, it still should be listed only once. A claim which is secured in whole or in part should be listed on Schedule D only, and a claim which is entitled to priority in whole or in part should be listed on Schedule E only. Do not list the same claim twice. If a creditor has more than one claim, such as claims arising from separate transactions, each claim should be scheduled separately.

Review the specific instructions for each schedule before completing the schedule.

B6 Summary (Official Form 6 - Summary) (12/07)

United States Bankruptcy Court  
District of Puerto Rico

In re SP MANAGEMENT, INC.  
Debtor

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

Chapter 11

**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 of all claims 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.

AMOUNTS SCHEDULED

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	YES	1	\$ 0.00		
B - Personal Property	YES	3	\$ 555,022.58		
C - Property Claimed as exempt	YES	1			
D - Creditors Holding Secured Claims	YES	1		\$ 0.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	YES	4		\$ 306,260.76	
F - Creditors Holding Unsecured Nonpriority Claims	YES	5		\$ 3,309,382.90	
G - Executory Contracts and Unexpired Leases	YES	1			
H - Codebtors	YES	1			
I - Current Income of Individual Debtor(s)	NO	0			\$ 0.00
J - Current Expenditures of Individual Debtors(s)	NO	0			\$ 0.00
<b>TOTAL</b>		17	\$ 555,022.58	\$ 3,615,643.66	

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

In re SP MANAGEMENT, INC.  
Debtor

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

Chapter 11

**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)	\$ N.A.
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	\$ N.A.
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	\$ N.A.
Student Loan Obligations (from Schedule F)	\$ N.A.
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	\$ N.A.
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	\$ N.A.
<b>TOTAL</b>	\$ N.A.

**State the Following:**

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

**State the Following:**

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		\$ N.A.
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column.	\$ N.A.	
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		\$ N.A.
4. Total from Schedule F		\$ N.A.
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		\$ N.A.



In re SP MANAGEMENT, INC. Case No. \_\_\_\_\_  
 Debtor (If known)

**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a co-tenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
None				
Total			0.00	

(Report also on Summary of Schedules.)

In re SP MANAGEMENT, INC. Case No. \_\_\_\_\_  
 Debtor (If known)

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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).

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.  2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X	SCOTIABANK DE PR - CTA#611-602001693 JESUS T PINERO AVE. BRANCH CUENTA OPERACIONAL  SCOTIABANK DE PR - CTA# 611-602001727 JESUS T PINERO AVE. BRANCH PAYROLL ACCOUNT		0.65          0.11
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, Pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			

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In re SP MANAGEMENT, INC.

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

Debtor

(If known)

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.  13. Stock and interests in incorporated and unincorporated businesses. Itemize.  14. Interests in partnerships or joint ventures. Itemize.  15. Government and corporate bonds and other negotiable and non-negotiable instruments.  16. Accounts receivable.	X  X  X  X  X	ACCOUNT RECEIVABLE SEE EXHIBIT 1		525,267.04
17. Alimony, maintenance, support, and property settlement to which the debtor is or may be entitled. Give particulars.  18. Other liquidated debts owing debtor including tax refunds. Give particulars.  19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.  20. Contingent and noncontingent interests in estate or a decedent, death benefit plan, life insurance policy, or trust.  21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights of setoff claims. Give estimated value of each.  22. Patents, copyrights, and other intellectual property. Give particulars.  23. Licenses, franchises, and other general intangibles. Give particulars.  24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. §101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X  X  X  X  X  X  X  X  X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X	LEXUS RX-350 2010 (GRAY) VIN# JTJZK1BAXA2002175		25,000.00

In re SP MANAGEMENT, INC.

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

Debtor

(If known)

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		FURNITURE AND FIXTURE SEE EXHIBIT 2		857.87
29. Machinery, fixtures, equipment, and supplies used in business.		MACHINERY AND EQUIPMENT SEE EXHIBIT 3		3,896.91
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			
<p>0 continuation sheets attached Total</p>				<p>\$ 555,022.58</p>

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(Include amounts from any continuation sheets attached. Report total also on Summary of Schedules.)

In re SP MANAGEMENT, INC.

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

Debtor

**SCHEDULE C - PROPERTY CLAIMED AS EXEMPT**

Debtor claims the exemptions to which debtor is entitled under:  
(Check one box)

- 11 U.S.C. § 522(b)(2)
- 11 U.S.C. § 522(b)(3)
- Check if debtor claims a homestead exemption that exceeds \$146,450\*.

DESCRIPTION OF PROPERTY	SPECIFY LAW PROVIDING EACH EXEMPTION	VALUE OF CLAIMED EXEMPTION	CURRENT VALUE OF PROPERTY WITHOUT DEDUCTING EXEMPTION
Not Applicable.			

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\*Amount subject to adjustment on 4/1/13 and every three years thereafter with respect to cases commenced on or after the date of adjustment.

B6D (Official Form 6D) (12/07)

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

State the name, mailing address, including zip code and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO.							
		VALUE \$					
ACCOUNT NO.							
		VALUE \$					
ACCOUNT NO.							
		VALUE \$					

0 continuation sheets attached

Subtotal (Total of this page)	\$ 0.00	\$ 0.00
Total (Use only on last page)	\$ 0.00	\$ 0.00

(Report also on Summary of Schedules) (If applicable, report also on Statistical Summary of Certain Liabilities and Related Data.)

B6E (Official Form 6E) (04/10)

In re SP MANAGEMENT, INC.  
Debtor

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

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether husband, wife, both of them or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

**TYPES OF PRIORITY CLAIMS** (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

**Domestic Support Obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

**Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

**Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

**Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

\*Amount subject to adjustment on 4/1/13 and every three years thereafter with respect to cases commenced on or after the date of adjustment.

B6E (Official Form 6E) (04/10) - Cont.

In re SP MANAGEMENT, INC.  
Debtor

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

**Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$5,775\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

**Deposits by individuals**

Claims of individuals up to \$2,600\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

**Taxes and Certain Other Debts Owed to Governmental Units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

**Commitments to Maintain the Capital of an Insured Depository Institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

**Claims for Death or Personal Injury While Debtor Was Intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

*\* Amounts are subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.*

2 continuation sheets attached



BGE (Official Form 6E) (04/10) - Cont.

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet) Sec. 507(a)(8)

Type of Priority for Claims Listed on This Sheet

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. CFSE PO BOX 420006 SAN JUAN, PR 00940-2008		Incurred: 2011 Consideration: WORKER INSURANCE				32,479.83	32,479.83	0.00
ACCOUNT NO. CRIM PO BOX 195387 SAN JUAN, PR 00919-5387		Incurred: 2011 Consideration: MOVABLE PROPERTY				6,317.59	6,317.59	0.00
ACCOUNT NO. XXX-XX-6649 DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN, PR 00902-2501		Incurred: 2011 Consideration: EMPLOYEE RETAINER				122,742.06	122,742.06	0.00
ACCOUNT NO. XXX-XX-6649 DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN, PR 00902-2501		Incurred: 2011 Consideration: UNEMPLOYMENT				13,175.48	13,175.48	0.00

Sheet no. 1 of 2 continuation sheets attached to Schedule of  
Creditors Holding Priority Claims

Subtotal > \$ 174,714.96 \$ 174,714.96 \$ 0.00  
(Totals of this page)

Total > \$  
(Use only on last page of the completed  
Schedule E.) Report also on the Summary  
of Schedules)

Totals > \$  
(Use only on last page of the completed  
Schedule E. If applicable, report also on  
the Statistical Summary of Certain  
Liabilities and Related Data.)

B6E (Official Form 6E) (04/10) - Cont.

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet) Sec. 507(a)(8)

Type of Priority for Claims Listed on This Sheet

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBITOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. XXX-XX-6649 DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN, PR 00902-2501		Incurred: 2011 Consideration: PROFESSIONAL SERVICES RETAINER				745.43	745.43	0.00
ACCOUNT NO. IRS CITIVIEW PLAZA NO II 48 CARR 165 SUITE 2000 GUAYNABO, PR 00968-8000		Incurred: 2011 Consideration: 941 PR				129,297.47	129,297.47	0.00
ACCOUNT NO. MUNICIPALITY OF HUMACAO PO BOX 178 HUMACAO, PR 00792-0178		Incurred: 2011 Consideration: MUNICIPAL TAX				1,502.90	1,502.90	0.00
ACCOUNT NO.								

Sheet no. 2 of 2 continuation sheets attached to Schedule of  
Creditors Holding Priority Claims

Subtotal > \$ 131,545.80 \$ \$

Total > \$ 306,260.76  
(Use only on last page of the completed  
Schedule E.) Report also on the Summary  
of Schedules)

Totals > \$ \$ 306,260.76 \$ 0.00  
(Use only on last page of the completed  
Schedule E. If applicable, report also on  
the Statistical Summary of Certain  
Liabilities and Related Data.)

B6F (Official Form 6F) (12/07)

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE F- CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Code debtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Code debtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. ACOSTA, RAMIREZ, CPS PO BOX 195492 SAN JUAN, PR 00919-5492		Incurred: 2011 Consideration: PROFESSIONAL SERVICES				5,233.00
ACCOUNT NO. ADVANCE OFFICE PO BOX 4410 CAROLINA, PR 00984		Incurred: 2011 Consideration: OFFICE SUPPLY				887.03
ACCOUNT NO. ANDRES DELGADO LOPEZ PO BOX 12681 CAROLINA, PR 00985		Incurred: 2011 Consideration: SUB-CONTRACTOR				22,734.00
ACCOUNT NO. CASCO RENTAL PO BOX 366279 SAN JUAN, PR 00936-6279		Incurred: 2011 Consideration: RENTAL EQUIPMENT				1,370.50

4 continuation sheets attached

Subtotal > \$ 30,224.53

Total > \$

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data.)

B6F (Official Form 6F) (12/07) - Cont.

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE F- CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBETOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF,	CONTINGENT		DISPUTED	AMOUNT OF CLAIM
			UNLIQUIDATED			
ACCOUNT NO. COLON STEEL HC-03 BOX 12183 COROZAL, PR 00783		Incurred: 2011 Consideration: SUB-CONTRACTOR				10,638.51
ACCOUNT NO. EDGAR SANCHEZ NIEVES HC-08 BOXS 39238 CAGUAS, PR 00725		Incurred: 2011 Consideration: SUB-CONTRACTOR				948.00
ACCOUNT NO. EXTREME EXTERMINATING CALLE GONZALO GALLEGRO #736 FAIRVIEW SAN JUAN, PR 00926		Incurred: 2012 Consideration: PEST CONTROL				113.50
ACCOUNT NO. FASCIMILE PAPER CONNECTION PO BOX 3122 SAN JUAN, PR 00936-3122		Incurred: 2011 Consideration: OFFICE SUPPLY				665.33
ACCOUNT NO. FELIPE VIDAL PO BOX 5309 CAGUAS, PR 00726		Incurred: 2005 Consideration: PURSHASE OF ASSETS				413,225.26

Sheet no. 1 of 4 continuation sheets attached  
to Schedule of Creditors Holding Unsecured  
Nonpriority Claims

Subtotal > \$ 425,590.60

Total > \$

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable, on the  
Statistical Summary of Certain Liabilities and Related Data.)

B6F (Official Form 6F) (12/07) - Cont.

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE F- CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF,	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. INSTANT PRINT CORP. PO BOX 540 HATO REY, PR 00919		Incurred: 2011 Consideration: PRINTERS MAINTENANCE				223.68
ACCOUNT NO. MET LIFE INSURANCE COMPANY OF CONNETICUT PO BOX 321 WARWICK, RI 02887-0321		Incurred: 2011 Consideration: LIFE INSURANCE				7,709.40
ACCOUNT NO. MM STEEL CONTRACTOR, INC. HC-01 BOX 4350 COROZAL, PR 00783		Incurred: 2011 Consideration: SUB-CONTRACTOR				5,902.45
ACCOUNT NO. MORS CALLE PINO #2D-22 VILLAS DEL REY CAGUAS, PR 00925		Incurred: 2012 Consideration: OFFICE SUPPLY				363.80
ACCOUNT NO. PROFESSIONAL STEEL STRUCTURES VISTA DE LOS FRAILES #873 CARR 150 APT. 11 GUAYNABO, PR 00969		Incurred: 2011 Consideration: SUB-CONTRACTOR				15,000.00

Sheet no. 2 of 4 continuation sheets attached  
to Schedule of Creditors Holding Unsecured  
Nonpriority Claims

Subtotal > \$ 29,199.33

Total > \$

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable, on the  
Statistical Summary of Certain Liabilities and Related Data.)

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B6F (Official Form 6F) (12/07) - Cont.

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE F- CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF,	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. RG AIR SYSTEM CALLE 32 LF #05 5TA SECCION VILLA DEL REY CAGUAS, PR 00727		Incurred: 2011 Consideration: A/C MAINTENANCE				2,216.00
ACCOUNT NO. SCOTIABANK DE PR 290 JESUS T PINERO PISO 10 HATO REY, PR 00918	X	Incurred: 2005				2,815,774.93
ACCOUNT NO. SHELL PALMA REAL CALLE TOPACIO #342 MASIONES DEL CARIBE HUMACAO, PR 00791		Incurred: 2011 Consideration: GASOLINE				433.10
ACCOUNT NO. SPECIALTY OFFICE PRODUCTS PO BOX 1914 GUAYNABO, PR 00970		Incurred: 2012 Consideration: OFFICE SUPPLIES				457.58
ACCOUNT NO. SW STEEL WORKS HC-08 BOX 39238 CAGUAS, PR 00725		Incurred: 2011 Consideration: SUB-CONTRACTOR				1,440.00

Sheet no. 3 of 4 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal ▶ \$ 2,820,321.61

Total ▶

\$

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data.)

B6F (Official Form 6F) (12/07) - Cont.

In re SP MANAGEMENT, INC.,  
Debtor

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

**SCHEDULE F- CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF,	CONTINGENT UNLIQUIDATED DISPUTED			AMOUNT OF CLAIM
ACCOUNT NO. TRANSAMERICA OCCIDENTAL LIFE PO BOX 30266 LOS ANGELES CA 90030-0266		Incurred: 2012 Consideration: INSURANCE POLICY				412.62
ACCOUNT NO. VIMAEEL BAERGA SANTINI MIRAMAR PLAZA BLDG. 101AVE. SAN PATRICIO SUITE 1070 GUAYNABO, PR 00968-2646		Incurred: 2011 Consideration: Legal Services				3,634.21
ACCOUNT NO.						
ACCOUNT NO.						
ACCOUNT NO.						

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Sheet no. 4 of 4 continuation sheets attached  
to Schedule of Creditors Holding Unsecured  
Nonpriority Claims

Subtotal >	\$ 4,046.83
Total >	\$ 3,309,382.90

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable, on the  
Statistical Summary of Certain Liabilities and Related Data.)

B6G (Official Form 6G) (12/07)

In re SP MANAGEMENT, INC. Debtor Case No. \_\_\_\_\_ (if known)

**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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).

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT.	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.



B6H (Official Form 6H) (12/07)

In re SP MANAGEMENT, INC.

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

Debtor

(if known)

### SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
SP REAL ESTATE MANAGEMENT, INC PO BOX 92-8777 HUMACAO, PR 00792-8777	SCOTIABANK DE PR 290 JESUS T PINERO PISO 10 HATO REY, PR 00918
SP REAL ESTATE MANAGEMENT, INC PO BOX 92-8777 HUMACAO, PR 00792-8777	FELIPE VIDAL PO BOX 5309 CAGUAS, PR 00726
SP FABRICATORS, INC PO BOX 92-8777 HUMACAO, PR 00792-8777	SCOTIABANK DE PR 290 JESUS T PINERO PISO 10 HATO REY, PR 00918
SP FABRICATORS, INC PO BOX 92-8777 HUMACAO, PR 00792-8777	FELIPE VIDAL PO BOX 5309 CAGUAS, PR 00726
JORGE BERMUDEZ GARCIA PO BOX 92-8777 HUMACAO, PR 00792-8777	FELIPE VIDAL PO BOX 5309 CAGUAS, PR 00726
JORGE BERMUDEZ GARCIA PO BOX 92-8777 HUMACAO, PR 00792-8777	SCOTIABANK DE PR 290 JESUS T PINERO PISO 10 HATO REY, PR 00918
HUMBERTO BERMUDEZ GARCIA PO BOX 92-8777 HUMACAO, PR 00792-8777	FELIPE VIDAL PO BOX 5309 CAGUAS, PR 00726
HUMBERTO BERMUDEZ GARCIA PO BOX 92-8777 HUMACAO, PR 00792-8777	SCOTIABANK DE PR 290 JESUS T PINERO PISO 10 HATO REY, PR 00918

SP MANAGEMENT, INC.

In re \_\_\_\_\_ Debtor Case No. \_\_\_\_\_ (If known)

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of \_\_\_\_\_ sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date \_\_\_\_\_

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

Date \_\_\_\_\_

Signature: \_\_\_\_\_ (Joint Debtor, if any)

[If joint case, both spouses must sign.]

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

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 preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer

Social Security No. (Required by 11 U.S.C. § 110.)

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs this document.

Address

X \_\_\_\_\_ Signature of Bankruptcy Petition Preparer

\_\_\_\_\_ 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 signed 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.

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

I, the PRESIDENT [the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership ] of the SP MANAGEMENT, INC. [corporation or partnership] named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 19 sheets (total shown on summary page plus 1), and that they are true and correct to the best of my knowledge, information, and belief.

Date MARCH 26, 2013

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

HUMBERTO BERMUDEZ GARCIA

[Print or type name of individual signing on behalf of debtor.]

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

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

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DATE: 10/16/12

ACCOUNTS RECEIVABLE AGING REPORT

CUSTOMER/JOB/INVOICE TOTALS - ALL TRANSACTIONS

JOB/ # INVOICE#	NAME	INVOICE DATE	TOTAL RECEIVABLE	RETENTION RECEIVABLE	NET RECEIVABLE	CURRENT	----- INVOICED			
							9/16/12	8/16/12	7/16/12	
32 # 174 6677	BIRD CONSTRUCTION COMPANY, INC. BIRD-BPFR PHASE 2	10/31/09	0.80		0.80		(787)721-6630	ATTENTION: JOSE RODRIGUEZ BALO		
35 # 169 5352	CONCEPTOS URBANOS, INC. COND. GAIA, GLAYNABO	1/19/06	3,333.34		3,333.34		(787)293-1541	ATTENTION: IVAN DE LA CRUZ		
16 # 144 5353 5413 5414 5451 5452 5471 5499 5527 5545 5542 5590 5604 5630 5664 5693 5726 5783 5871 5937 5982 5998 6014 6033 6324	FJ CONSTRUCTION CO. METRO MEDICAL CENTER	4/28/05 7/21/05 7/21/05 8/31/05 8/31/05 9/30/05 10/31/05 11/25/05 12/31/05 1/31/06 2/28/06 4/12/06 5/11/06 6/07/06 7/08/06 8/15/06 10/12/06 12/22/06 3/30/07 4/30/07 5/31/07 6/29/07 7/31/07 5/15/08	101,500.00 9,550.00 1,392.00 24,390.00 6,827.39 15,183.68 13,802.12 6,370.57 12,017.49 5,516.50 10,018.38 28,456.63 9,001.75 2,996.66 4,151.47 4,849.52 3,680.73 6,945.02 11,315.70 4,746.49 5,084.49 7,809.88 357.50 5,175.89		101,500.00 9,550.00 1,392.00 24,390.00 6,827.39 15,183.68 13,802.12 6,370.57 12,017.49 5,516.50 10,018.38 28,456.63 9,001.75 2,996.66 4,151.47 4,849.52 3,680.73 6,945.02 11,315.70 4,746.49 5,084.49 7,809.88 357.50 5,175.89		(787)749-0807	ATTENTION: ACCOUNTS PAYABLE		
	JOB TOTALS	---	301,339.86	0.00	301,339.86	0.00	0.00	0.00	0.00	301,339.86
221 5649 5680	DASE BLDG, GY60	5/23/06 6/26/06	12,041.25 11,758.75		12,041.25 11,758.75					12,041.25 11,758.75
	JOB TOTALS	---	23,800.00	0.00	23,800.00	0.00	0.00	0.00	0.00	23,800.00
	CUSTOMER TOTALS	---	325,139.86	0.00	325,139.86	0.00	0.00	0.00	0.00	325,139.86

185 8 0 1 10 3 4 5 5492 5515 5537 6 7 YRNT- 1	GITOGO SOLAR CONTROL, CORP. T.G.I. FRIDAY'S ABOND CK 9678 ABOND CTA CK 8924 4/11 ABOND CTA CK 9094 6/9/ ABOND CH 9801 4/20/07 ABOND CK 9130 6/30/06 ABOND CK 9301 8/25/06 ABOND CK 9261 8/11/06 ABOND CK 1598 11/3/06 ABOND CK 9532 DANYPYNT CK 8146	3/12/07 4/21/06 6/12/06 4/23/07 6/30/06 8/30/06 11/01/06 10/25/05 11/21/05 12/15/05 11/17/06 1/10/07 10/04/05	-1,000.00 -4,435.62 -1,000.00 - 500.00 - 500.00 - 500.00 - 500.00 22,000.00 11,462.50 5,908.75 -1,000.00 - 500.00 -11,961.38		-1,000.00 -4,435.62 -1,000.00 - 500.00 - 500.00 - 500.00 - 500.00 22,000.00 11,462.50 5,908.75 -1,000.00 - 500.00 -11,961.38		(787)763-7321	ATTENTION: ACCOUNTS PAYABLE		
--	---	---	--	--	--	--	---------------	-----------------------------	--	--

CUSTOMER/JOB/INVOICE TOTALS - ALL TRANSACTIONS

JOB#	JOB/INVOICE#	NAME	INVOICE DATE	TOTAL RECEIVABLE	RETENTION RECEIVABLE	NET RECEIVABLE	CURRENT	[----- INVOICED ON OR BEFORE -----]			
								9/16/12	8/16/12	7/16/12	
732		GITOGO SOLAR CONTROL, CORP.						(787)763-7321	ATTENTION: ACCOUNTS PAYABLE		
DB# 185		T.G.I. FRIDAY'S									
	PYMT- 2	200 PAYMT CK 8186 11/	11/22/05	-7,974.24		-7,974.24	-7,974.24				
		JOB TOTALS	---	9,500.01	0.00	9,500.01	-29,871.24	0.00	0.00	39,371.25	
1803		R.C. ENGINEERING, INC.						(787)833-6275	ATTENTION: ENG. RAFAEL CARREYE		
DB# 125		RC-ESQUELA PTO REAL									
	6274		3/31/08	0.01		0.01				0.01	
3400		SUN CONSTRUCTION GROUP						(787)758-3300			
DB# 149		CEIBA SHOPPING CENTER									
	5367		5/20/05	2,475.20		2,475.20				2,475.20	
	5390		6/22/05	2,659.12		2,659.12				2,659.12	
	5418		7/21/05	17,442.64		17,442.64				17,442.64	
	5429		8/20/05	7,423.04		7,423.04				7,423.04	
	5461		9/21/05	1,397.00		1,397.00				1,397.00	
	5483		10/20/05	1,350.00		1,350.00				1,350.00	
		JOB TOTALS	---	32,747.00	0.00	32,747.00	0.00	0.00	0.00	32,747.00	
DB# 153		GALERIA SUELVILLE									
	5408		7/21/05	25,644.00		25,644.00				25,644.00	
	5455		9/20/05	2,713.92		2,713.92				2,713.92	
	5477		10/20/05	11,656.57		11,656.57				11,656.57	
	5525		11/22/05	19,434.41		19,434.41				19,434.41	
	5543		12/21/05	34,383.16		34,383.16				34,383.16	
	5549		1/18/06	10,525.24		10,525.24				10,525.24	
	5624		2/28/06	4,500.43		4,500.43				4,500.43	
	5626		3/31/06	2,982.89		2,982.89				2,982.89	
	5627		4/30/06	5,909.19		5,909.19				5,909.19	
	5879		12/29/06	32,469.72		32,469.72				32,469.72	
	6373		7/16/08	3,663.30		3,663.30				3,663.30	
	PYMT	ABAND CK 1063A 5/4/07	5/04/07	-11,251.81		-11,251.81	-11,251.81				
		JOB TOTALS	---	142,631.02	0.00	142,631.02	-11,251.81	0.00	0.00	153,882.83	
DB# 200		COCA-COLA PHASE 3									
	5689		6/28/06	4,025.80		4,025.80				4,025.80	
	5703		7/24/06	7,889.20		7,889.20				7,889.20	
		JOB TOTALS	---	11,915.00	0.00	11,915.00	0.00	0.00	0.00	11,915.00	
		CUSTOMER TOTALS	---	187,293.02	0.00	187,293.02	-11,251.81	0.00	0.00	198,544.83	
GRY TOTALS --->				525,267.04		525,267.04		0.00		566,370.09	
6 CUSTOMERS WITH OPEN INVOICES					0.00		-41,123.05		0.00		
DENTAGES --->				100.00	0.00	100.00	-7.83	0.00	0.00	107.83	
						100.00	-7.83	0.00	0.00	107.83	



SP MANAGEMENT INC.				
FIXED ASSET ANALYSIS				
FURNITURE AND FIXTURE				
DRAFTING				
Acquisition Date	Asset Description	ORIGINAL COST	Accu. Depr. 10/31/2012	Book Value 10/31/2012
4/30/2007	HUMBERTO BERMUDEZ - VISA COMPUTADORA VICTOR - DELL	\$1,457.00	\$1,457.00	\$0.00
5/31/2007	INSTANT PRINT PO 27217 AUTO-CAD 2008 LICENSE	\$846.68	\$846.68	\$0.00
12/31/2007	H. BERMUDEZ- VISA COMPUTER RACK DELL	\$1,304.33	\$1,304.33	\$0.00
	DELL COMPUTER PO . 27514 (2) OPTIPLEX 745 MINITOWER Q395235857	\$2,648.00	\$2,648.00	\$0.00
1/31/2008	ART-DRAFT AUTHORITY INV 225668 (2) AUTOCAD LT 2008 FULL VERSION	\$1,658.50	\$1,658.50	\$0.00
12/31/2008	DELL COMPUTER PO 27947 INV XD1748C19 (1) PRECISSION T3400 CONVERTIBLE MINI TOWER	\$1,482.00	\$1,482.00	\$0.00
	TOTAL	\$9,396.51	\$9,396.51	\$0.00

SP MANAGEMENT INC.  
 FIXED ASSET ANALYSIS  
 FURNITURE AND FIXTURE  
 ADMINISTRATION

Acquisition Date	Asset Description	ORIGINAL COST	Accu. Depr. 10-31-12	Book Value 10/31/2012
8/31/2005	PEDRO CHINEA REEMBOLSO LAPTOP-DELL	\$101.11	\$101.11	\$0.00
9/30/2005	HUMBERTO BERMUDEZ REEMBOLSO AMEX CK 2738 A-COMP DELL - ANIBAL B-COMP DELL - P. CHINEA C-COMP DELL - H. BERMUDEZ	\$1,156.00 \$1,587.00 \$1,688.11	\$1,156.00 \$1,587.00 \$1,688.11	\$0.00 \$0.00 \$0.00
#####	AMEX 12-14-05	\$444.97	\$444.97	\$0.00
1/31/2006	MIGDALIA PETTY-ARB COMP HUMBERTO - VISA	\$283.27 \$1,535.12	\$283.27 \$1,535.12	\$0.00 \$0.00
2/28/2006	MODULINEGROUP INV M-7856	\$1,085.00	\$1,085.00	\$0.00
3/31/2006	DLS-ARB COMP REYES	\$102.04	\$102.04	\$0.00
4/30/2006	HUMBERTO BERMUDEZ-VISA OFFICE MAX -(4) UPS + TAX PRINTER OKIDATA 320	\$859.42 \$399.99	\$859.42 \$399.99	\$0.00 \$0.00
5/31/2006	HUMBERTO BERMUDEZ-VISA COMP ACCT PAYABLE-DELL MIGDALIA ARBITRIOS COMP DELL ACCT PAYABLE	\$1,000.00 \$61.78	\$1,000.00 \$61.78	\$0.00 \$0.00
6/30/2006	TERRY HAIT MUEBLE ESTIMADO	\$1,500.00	\$1,500.00	\$0.00
7/31/2006	AMEX-COMPUTADORA JORGE	\$1,767.85	\$1,767.85	\$0.00
3/31/2007	HUMBERTO BERMUDEZ - VISA MUEBLE OFICINA FACT 3-28-07B	\$1,801.46	\$1,801.46	\$0.00
6/30/2007	ERICA BETANCOURT MUEBLE OFICINA PROYECTOS  DELL COMP PO 10010 POWER CONNECT 62224 POWER CONNECT 62248  BARATA MUDANZA MOV. MUDANZA	\$1,000.00  \$1,490.52 \$2,299.93  \$450.00	\$1,000.00  \$1,490.52 \$2,299.93  \$450.00	\$0.00  \$0.00 \$0.00  \$0.00
8/30/2007	DELL PO 10157 LATITUDE D620 INTEL CORE 2 DUO T7400 (HUMBERTO BERMUDEZ)	\$1,926.03	\$1,926.03	\$0.00
10/31/2007	DSI TECHNOLOGY SOLUTIONS SERVER RACK INV. 1417  DELL - 3400 MP PROYECTOR PO 27438	\$2,070.00  \$929.00	\$2,070.00  \$929.00	\$0.00  \$0.00
11/30/2007	DELL COMP - PO # 27514 INV-XC93T3007 INV-XC92ONCR8 INV-KC8PW42C6 INV-XC8KC5931	\$714.98 \$10,400.00 \$4,656.15 \$2,666.01	\$714.98 \$10,400.00 \$4,656.15 \$2,666.01	\$0.00 \$0.00 \$0.00 \$0.00
12/31/2007	CONFIDE SOLUTIONS, CORP. (CSC) 50% IMPLEMENTATION CHARGE INV # 9120-A	\$2,140.00	\$2,140.00	\$0.00
1/31/2008	CONTRACT SYSTEMS INV 110575	\$1,320.00	\$1,320.00	\$0.00
4/30/2008	CONFIDE SOLUTIONS, CORP. (CSC) 50% FINAL PYMNT IMPLEMENTATION CHARGES INV # 9194	\$3,385.00	\$3,385.00	\$0.00

Acquisition Date	Asset Description	ORIGINAL COST	Accu. Depr. 10-31-12	Book Value
5/31/2008	RG AIR SYSTEM FACT 2819	\$1,049.00	\$1,049.00	\$0.00
09/30/08	AIRES & SERVICIOS REP AIRE ESTIMADO	\$1,057.70	\$1,057.70	\$0.00
11/30/2008	DELL COMPUTER CORP PO # 27943 (4) OPTI 360 MINITOWER SPEC AREA DE PROYECTO	\$3,860.00	\$3,023.98	\$836.02
7/31/2009	DELL COMPUTER PO 27980	\$1,231.58	\$1,231.58	\$0.00
	AMEX (LICENCIAS WINDOWS @ ANTIVIRUS	\$9,088.31	\$9,088.31	\$0.00
11/30/2009	DELL INV 9492 OPTIPLEX	\$795.00	\$773.15	\$21.85
	TOTAL	\$67,902.33	\$67,044.46	\$857.87



SP MANAGEMENT INC.					
FIXED ASSET ANALYSIS					
MACHINERY AND EQUIPMENT					
INSTALLATION					
Acquisition Date	Asset Description	Accum	NEW COST 7/1/2004	Accum Depr. 7-1-04 @ 10/31/2012	Book Value 10/31/2012
02/29/2000	AMERICAN EQUIPMENT WELDER & GEN SET W/TRA M. TW300SS 300 AMP 10.5K		\$1,467.17	\$1,467.17	\$0.00
03/31/2000	AMERICAN EQUIPMENT MAQ SOLDAR C/GENERADOR M TW300SS 300 AMP 10.5K		\$1,650.17	\$1,650.17	\$0.00
07/31/2000	AMERICAN EQUIPMENT (1) DIESEL WELD/M 4773286 (1) DIESEL WELD/M 4767560 BOOM MANLIFT - 1993 AMERICAN EQUIPMENT MATERIAL HANDLER - 1995 AMERICAN EQUIPMENT		\$1,733.49 \$1,733.49 \$7,473.82 \$8,173.82	\$1,733.49 \$1,733.49 \$7,473.82 \$8,173.82	\$0.00 \$0.00 \$0.00 \$0.00
09/30/2000	INDUSTRIAL DEVELOPMENT TRAILER PARA OFICINA Ck #47206		\$750.00	\$750.00	\$0.00
11/30/2000	AMERICAN EQUIPMENT DIESEL WELDING MACHINE		\$2,266.81	\$2,266.81	\$0.00
06/30/2001	AGA GENERAL GASES MAQ LINCOLN RER-400 (3) MAQUINAS JE-4 6/01		\$2,778.00	\$2,778.00	\$0.00
08/31/2001	AGA GENERAL GASES RANGER 300 DLX DIESEL 300 AMP LINCOLN WELDING MACHINE 3/01		3,150.00	3,150.00	0.00
09/30/2001	AMERICAN EQUIPMENT 1-DIESEL WELDING MACHINE SN# 4767563 1-DIESEL WELDING MACHINE SN# 5308757		2,383.66 2,816.78	2,383.66 2,816.78	0.00 0.00
8/31/2002	PR WIRE PRODUCTS, INC MAQUINA SOLDAR PERDIDA U199042011 CK# 2917 DIESEL EN JOB 12235		2,793.00	2,793.00	0.00
1/23/2003	ROCKHILL MACHINERY -PO 5671 HYD-MECH-MOD S-20P 50% DOWNPAYMENT ON CK NO 3688 1/23/03 FOR 7924.88 BELLOW TO S&P AJUSTIN JE 44 9/03		0.00	0.00	0.00
3/31/2003	AGA GEN GASES PO 6108 WELDING MACHINE K-1552-2 RANGER 300DLX (6 MACHINES) \$ 8,255.00 EA		37,835.20	37,835.20	\$0.00
8/31/2003	AMECO CK 65482 JLG BOOM LIFT # MLB-2729		8,750.00	8,750.00	0.00
9/30/2003	AMECO AIR COMP. SULLIVAN ACD2273 SN 17935A 1999 YEAR		3,402.00	3,402.00	0.00
9/30/2003	AMECO AIR COMP. SULLIVAN ACD1822 SN 70462A 1997 YEAR		4,630.49	4,630.49	0.00
9/30/2003	AMECO SCISSOR JLG MLS2242 SN 034467 1997 YEAR		2,805.00	2,805.00	0.00
10/30/2003	AMERICAN EQUIPMENT PO7600 REP GROVE CRAME SP-T-0051		3,920.80	3,920.80	0.00
11/30/2003	JUAN A DIAZ CK # 5828 11/19/03 REP GRUA GROVE SP-T-0050		2,413.29	2,413.29	0.00
9/30/1998	G. GASES FACT149947 MAQ SOLD. PERKING K12838		\$0.00	\$0.00	\$0.00
3/31/1999	MAQ SOLDAR DIESEL MO TLW300SS 300 AMP		\$0.00	\$0.00	\$0.00
8/31/1999	MAQ SOLD LINCOLN R3R-400 INV # 6601		\$0.00	\$0.00	\$0.00
2/28/2005	AMERICAN EQUIPMENT SKYTRACK JLC2032 E- 26' MLS 2394 - PO# 22483		\$6,000.00	\$6,000.00	\$0.00
2/28/2005	AMERICAN EQUIPMENT		\$6,000.00	\$6,000.00	\$0.00



SP MANAGEMENT INC.					
FIXED ASSET ANALYSIS					
MACHINERY AND EQUIPMENT					
INSTALLATION					
Acquisition Date	Asset Description	Accum	NEW COST 7/1/2004	Accum Depr. 7-1-04 @ 10/31/2012	Book Value 10/31/2012
	SKYTRACK JLC2032 E- 26' MLS 3400 - PO# 22483				
7/31/2005	AMERICAN EQUIPMENT REP MQ-1-8 (U100620337) INV # 119563W		\$2,643.52	\$2,643.52	\$0.00
8/31/2005	AMERICAN EQUIPMENT REP SCISSOR LIFT SP- U 2-8 INV # 119596W		\$1,219.97	\$1,219.97	\$0.00
9/30/2005	AMERICAN EQUIPMENT (2) MAQ SOLDAR ELECTRICAS A-MV400STA-001004-WME2873 \$700.00 B-MV400STA-001005-WME2874 \$700.00		\$1,400.00	\$1,400.00	\$0.00
12/31/2005	PEDDINGHUS INV # 3425512-0 PO # 9183 MACHINE REPAIRS		\$2,839.38	\$2,839.38	\$0.00
1/31/2006	HUMBERTO-VISA COMMUNICATION INDUSTRIAL ALP CARIBBEAN		\$211.64 \$1,200.00 \$1,800.00	\$211.64 \$1,200.00 \$1,800.00	\$0.00 \$0.00 \$0.00
3/31/2006	HUMBERTO-VISA DELL-JORGE Y OFI HUMBERTO-VISA -DELL REYES JOSE SOTO-AIRE COMPUTADORAS (TRES ANOS)		\$6,307.85 \$1,601.00 \$985.00	\$6,307.85 \$1,601.00 \$985.00	\$0.00 \$0.00 \$0.00
4/30/2006	LA CASA DE LOS TORNILLOS FACT# 591719 - HERRAMIENTAS BRIGADAS POWER DIESEL CRANE FACT 1928		\$2,996.00 \$3,500.00	\$2,996.00 \$3,500.00	\$0.00 \$0.00
6/30/2006	AMEX- JORGE R BERMUDEZ FACT . ESAB PARTS		\$1,651.30	\$1,651.30	\$0.00
10/31/2006	PEDDINGHAUS CORPORATION CREDIT MENO 3425512-1		-\$923.00	-\$923.00	\$0.00
12/31/2006	RIMCO PO 26825 MOTOR BOOM TRUCK AZUL		\$282.31	\$282.31	\$0.00
4/30/2009	CITICARDS - MOTOR FINGER CARTERPILAR		\$602.50	\$220.88	\$381.62
7/31/2009	ESQUILIN REFRIGERATIO7/8/09N CONDENSADORA ESTIMADO		\$2,600.00	\$823.27	\$1,776.73
8/31/2009	AMEX PO 13028 OCEAN MACHINERY CNC PARTS		\$3,110.00	\$932.94	\$2,177.06
11/30/2009	VISA-TRAILER BRIDE, INC. MUSTANG - BERMUDEZ		\$1,052.00	\$263.10	\$788.90
			150,006.46	146,109.55	3,896.91

UNITED STATES BANKRUPTCY COURT  
District of Puerto Rico

In Re SP MANAGEMENT, INC.

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

**STATEMENT OF FINANCIAL AFFAIRS**

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

*DEFINITIONS*

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

**1. Income from employment or operation of business**

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	AMOUNT	SOURCE
2013	\$0.00	
2012	\$0.00	
2011	\$110,345.00	FINANCIAL STATEMENT

**2. Income other than from employment or operation of business**

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the two years immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE

**3. Payments to creditors**

None

Complete a. or b., as appropriate, and c.

*a. Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within 90 days immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATES OF PAYMENTS

AMOUNT PAID

AMOUNT STILL OWING

None

*b. Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within 90 days immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850\*. If the debtor is an individual, indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

*\*Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after date of adjustment.*

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR

DATES OF PAYMENTS

AMOUNT PAID

AMOUNT STILL OWING

None



c. *All debtors:* List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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**4. Suits and administrative proceedings, executions, garnishments and attachments**

None



a. List all suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
SCOTIABANK DE PR V. STEEL AND PIPES MGT, INC, STEEL AND PIPES HOLDINGS, INC., SP REAL ESTATE MANAGEMENT, INC., SP FABRICATOR, INC. JORGE BERMUDEZ, SU ESPOSA NERIEN S. NEGRON, Y LA SOCIEDAD LEGAL DE GANACIALES POR ELLOS COMPUESTA, HUMBERTO BERMUDEZ, SU ESPTRIBUNAL DE PRIMERA INSATANCIA SALA SUPERIOR DE HUMACAO	COLLECTION OF MONEY	TRIBUNAL DE PRIMERA INSATANCIA SALA SUPERIOR DE HUMACAO	DISCOVERY AND PRELIMINARY FORECLOSURE

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
CARLOS SANTANA MEJIAS, H/N/C SANTANA STEEL ERECTROS V. SP FABRICATORS, INC., ING. JORGE R. BERMUDEZ, SU CONYUGUE FULANA DE TAL Y LA SOCIEDAD LEGAL DE GANANCIAS COMPUESTA POR AMBOS. CASE# HSCI2012-00861	BREACH OF CONTRACT COLLECTION OF MONEY	TRIBUNAL DE PRIMERA INSTANCIA SALA DE HUMACAO	
HECTOR DE JESUS V. SP FABRICATORS, ET ALS CASE# 2010-00096	COLLECTION OF MONEY	TRIBUNAL DE PRIMERA INSTANCIA SALA DE HUMACAO	SETTLEMENT
FELIPE VIDAL V. SP FABRICATORS, ET ALS CASE#	COLLECTION OF MONEY		
LANCO MANUFACTURING CORP. V. SP FABRICATORS, ET ALS CASE# 2012-0335	COLLECTION OF MONEYS	TRIBUNAL DE PRIMERA INSTANCIA SALA DE SAN LORENZO	SETTLEMENT
CIB CORPORATION V. SP FABRICATORS, INC CASE# HACI 2012-01277	COLLECTION OF MONEY	TRIBUNAL DE PRIMERA INSTANCIA DE HUMACAO	STAY

None  b. Describe all property that has been attached, garnished or seized under any legal or equitable process within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
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**5. Repossessions, foreclosures and returns**

None  List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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**6. Assignments and Receiverships**

None  a. Describe any assignment of property for the benefit of creditors made within 120 days immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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None  b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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**7. Gifts**

None  List all gifts or charitable contributions made within one year immediately preceding the commencement of this case, except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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**8. Losses**

None  List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES, AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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**9. Payments related to debt counseling or bankruptcy**

None  List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
CARMEN D. CONDE TORRES C. Conde & Assoc. 254 SAN JOSE STREET 5 FLOOR SAN JUAN, PR 00901-1523	NOVEMBER 26, 2012 Payor: SP FABRICATOR	\$1,213.00 (FILLING FEE)

**10. Other transfers**

None  a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within two years immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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None  b. List all property transferred by the debtor within ten years immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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**11. Closed financial accounts**

None  List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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**12. Safe deposit boxes**

None  List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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**13. Setoffs**

None  List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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**14. Property held for another person**

None  List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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**15. Prior address of debtor**

None  If the debtor has moved within the three years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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**16. Spouses and Former Spouses**

None  If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within eight years immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

**17. Environmental Sites**

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None  a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

None



SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

None



NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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**18. Nature, location and name of business**

None



a. If the debtor is an individual, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was self-employed in a trade, profession, or other activity either full- or part-time within six years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within the six years immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within the six years immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within the six years immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
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b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

None



NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or otherwise self-employed.

*(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

**19. Books, record and financial statements**

None  a. List all bookkeepers and accountants who within the two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
IRIZARRY, RODRIGUEZ & CO., PSC CPA & CONSULTANT PO BOX 25070 SAN JUAN, PR 00928-5070	2010

None  b. List all firms or individuals who within the two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
IRIZARRY, RODRIGUEZ & CO., PSC CPA & CONSULTANT PO BOX 25070 SAN JUAN, PR 00928-5070	PO BOX 25070 SAN JUAN, PR 00928-5070	2010

None  c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
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None  d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the two years immediately preceding the commencement of this case by the debtor.

NAME AND ADDRESS	DATE ISSUED
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**20. Inventories**

None  a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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None  b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
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**21. Current Partners, Officers, Directors and Shareholders**

None  a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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None  b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
HUMBERTO BERMUDEZ GARCIA	PRESIDENT	25%
JORGE BERMUDEZ GARCIA	VICE-PRESIDENT - TREASURER	75.0%
VANESSA AGUSTY REYES	SECRETARY	

**22. Former partners, officers, directors and shareholders**

None  a. If the debtor is a partnership, list each member who withdrew from the partnership within one year immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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None  b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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**23. Withdrawals from a partnership or distribution by a corporation**

None  If the debtor is a partnership or a corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during one year immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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**24. Tax Consolidation Group**

None  If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the six-year period immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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**25. Pension Funds**

None  If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within the six-year period immediately preceding the commencement of the case.


NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
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\* \* \* \* \*

*[If completed on behalf of a partnership or corporation]*

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date MARCH 26, 2013

Signature 

HUMBERTO BERMUDES GARCIA,  
PRESIDENT

Print Name and Title

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

0 continuation sheets attached

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §152 and 3571*

**DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)**

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 required under 11U.S.C. §§ 110(b), 110(h), and 342(b); (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 preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer

Social Security No. (Required by 11 U.S.C. § 110(c).)

*If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs this document.*

Address

X  
Signature of Bankruptcy Petition Preparer

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 signed 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. 18 U.S.C. §156.*

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

In re SP MANAGEMENT, 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>

SCOTIABANK DE PR 290 JESUS T PINERO PISO 10 HATO REY, PR 00918				2,815,774.93
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ANDRES DELGADO LOPEZ PO BOX 12681 CAROLINA, PR 00985				22,734.00
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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>
PROFESSIONAL STEEL STRUCTURES VISTA DE LOS FRAILES #873 CARR 150 APT. 11 GUAYNABO, PR 00969				15,000.00
COLON STEEL HC-03 BOX 12183 COROZAL, PR 00783				10,638.51
MET LIFE INSURANCE COMPANY OF CONNETICUT PO BOX 321 WARWICK, RI 02887-0321				7,709.40
MM STEEL CONTRACTOR, INC. HC-01 BOX 4350 COROZAL, PR 00783				5,902.45
ACOSTA, RAMIREZ, CPS PO BOX 195492 SAN JUAN, PR 00919-5492				5,233.00



(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>
VIMAEI BAERGA SANTINI MIRAMAR PLAZA BLDG. 101AVE. SAN PATRICIO SUITE 1070 GUAYNABO, PR 00968-2646				3,634.21
RG AIR SYSTEM CALLE 32 LF #05 5TA SECCION VILLA DEL REY CAGUAS, PR 00727				2,216.00
SW STEEL WORKS HC-08 BOX 39238 CAGUAS, PR 00725				1,440.00
CASCO RENTAL PO BOX 366279 SAN JUAN, PR 00936-6279				1,370.50
EDGAR SANCHEZ NIEVES HC-08 BOXS 39238 CAGUAS, PR 00725				948.00
ADVANCE OFFICE PO BOX 4410 CAROLINA, PR 00984				887.03
FASCIMILE PAPER CONNECTION PO BOX 3122 SAN JUAN, PR 00936-3122				665.33

(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>
SPECIALTY OFFICE PRODUCTS PO BOX 1914 GUAYNABO, PR 00970				457.58
SHELL PALMA REAL CALLE TOPACIO #342 MASIONES DEL CARIBE HUMACAO, PR 00791				433.10
TRANSAMERICA OCCIDENTAL LIFE PO BOX 30266 LOS ANGELES CA 90030-0266				412.62
MORS CALLE PINO #2D-22 VILLAS DEL REY CAGUAS, PR 00925				363.80
INSTANT PRINT CORP. PO BOX 540 HATO REY, PR 00919				223.68
EXTREME EXTERMINATING CALLE GONZALO GALLEGO #736 FAIRVIEW SAN JUAN, PR 00926				113.50

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 MARCH 26, 2013

Signature

  
\_\_\_\_\_  
HUMBERTO BERMUDES GARCIA,  
PRESIDENT

ACOSTA RAMIREZ CPS  
PO BOX 195492  
SAN JUAN PR 00919-5492

ADVANCE OFFICE  
PO BOX 4410  
CAROLINA PR 00984

ANDRES DELGADO LOPEZ  
PO BOX 12681  
CAROLINA PR 00985

CASCO RENTAL  
PO BOX 366279  
SAN JUAN PR 00936-6279

CFSE  
PO BOX 420006  
SAN JUAN PR 00940-2008

COLON STEEL  
HC-03 BOX 12183  
COROZAL PR 00783

CRIM  
PO BOX 195387  
SAN JUAN PR 00919-5387

DEPARTAMENTO DE HACIENDA  
PO BOX 9022501  
SAN JUAN PR 00902-2501

EDGAR SANCHEZ NIEVES  
HC-08 BOXS 39238  
CAGUAS PR 00725

EXTREME EXTERMINATING  
CALLE GONZALO GALLEGO 736  
FAIRVIEW  
SAN JUAN PR 00926

FASCIMILE PAPER CONNECTION  
PO BOX 3122  
SAN JUAN PR 00936-3122

HUMBERTO BERMUDEZ GARCIA  
PO BOX 92-8777  
HUMACAO PR 00792-8777

INSTANT PRINT CORP  
PO BOX 540  
HATO REY PR 00919

IRS  
CITIVIEW PLAZA NO II  
48 CARR 165 SUITE 2000  
GUAYNABO PR 00968-8000

JORGE BERMUDEZ GARCIA  
PO BOX 92-8777  
HUMACAO PR 00792-8777

MET LIFE INSURANCE COMPANY  
OF CONNETICUT  
PO BOX 321  
WARWICK RI 02887-0321

MM STEEL CONTRACTOR INC  
HC-01 BOX 4350  
COROZAL PR 00783

MORS  
CALLE PINO 2D-22  
VILLAS DEL REY  
CAGUAS PR 00925

MUNICIPALITY OF HUMACAO  
PO BOX 178  
HUMACAO PR 00792-0178

PROFESSIONAL STEEL STRUCTURES  
VISTA DE LOS FRAILES 873  
CARR 150 APT 11  
GUAYNABO PR 00969

RG AIR SYSTEM  
CALLE 32 LF 05  
5TA SECCION VILLA DEL REY  
CAGUAS PR 00727

SCOTIABANK DE PR  
290 JESUS T PINERO PISO 10  
HATO REY PR 00918

SHELL PALMA REAL  
CALLE TOPACIO 342  
MASIONES DEL CARIBE  
HUMACAO PR 00791

SP FABRICATORS INC  
PO BOX 92-8777  
HUMACAO PR 00792-8777

SP REAL ESTATE MANAGEMENT INC  
PO BOX 92-8777  
HUMACAO PR 00792-8777

SPECIALTY OFFICE PRODUCTS  
PO BOX 1914  
GUAYNABO PR 00970

SW STEEL WORKS  
HC-08 BOX 39238  
CAGUAS PR 00725

TRANSAMERICA OCCIDENTAL LIFE  
PO BOX 30266  
LOS ANGELES CA 90030-0266

VIMAEI BAERGA SANTINI  
MIRAMAR PLAZA BLDG  
101AVE SAN PATRICIO SUITE 1070  
GUAYNABO PR 00968-2646

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

In re SP MANAGEMENT, INC.  
Debtor

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


Chapter 11

**VERIFICATION OF LIST OF CREDITORS**

I hereby certify under penalty of perjury that the attached List of Creditors which consists of 4 pages, is true, correct and complete to the best of my knowledge.

Date MARCH 26, 2013

Signature

  
\_\_\_\_\_  
HUMBERTO BERMUDES GARCIA,  
PRESIDENT