Case:14-09135-11 Doc#:1 Filed:11/03/14 Entered:11/03/14 13:31:25 Desc: Main B1 (Official Form 1) (04/13) Document Page 1 of 29

United States Bankruptcy Court District of Puerto Rico					Vol	untary Petition		
Name of Debtor (if individual, enter Last, First, Mi Professional Diving Snorkeling Cent.	,		Name of Jo	oint Debt	or (Spou	use) (Last, First,	Middle):	
All Other Names used by the Debtor in the last 8 ye (include married, maiden, and trade names):	ears					e Joint Debtor ind trade names)		3 years
Last four digits of Soc. Sec. or Individual-Taxpayer (if more than one, state all): 66-0762102	I.D. (ITIN) /Con	nplete EIN	Last four d	-			axpayer I.I	D. (ITIN) /Complete EIN
Street Address of Debtor (No. & Street, City, State Carr 304 Km 3.2 Bo. La Parguera	& Zip Code):		Street Add	ress of Jo	oint Deb	tor (No. & Stree	et, City, Sta	ate & Zip Code):
Lajas, PR	ZIPCODE 00	667-3107					Γ	ZIPCODE
County of Residence or of the Principal Place of Bu Lajas	isiness:		County of	Residenc	e or of the	he Principal Pla	ce of Busin	ness:
Mailing Address of Debtor (if different from street PO Box 3107 Lajas, PR	address)		Mailing Address of Joint Debtor (if different from street address):			eet address):		
Lujuo, i it	ZIPCODE 00	667-3107						ZIPCODE
Location of Principal Assets of Business Debtor (if	different from str	eet address a	above):					
Carr 304 Km 3.2, Bo La Parguera, Laja	s, PR						Г	ZIPCODE 00667-3107
Type of Debtor (Form of Organization) (Check one box.) ☐ Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. ☐ 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.) Chapter 15 Debtor Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	☐ Single A. U.S.C. § ☐ Railroad ☐ Stockbro ☐ Commod ☐ Clearing ☐ Other ☐ Debtor is ☐ Title 26 of	to 101(51B) ker lity Broker Bank Tax-Exem Check box, if a tax-exemp	the Petition is Filed Chapter 7			(Check one box.) pter 15 Petition for ognition of a Foreign n Proceeding pter 15 Petition for ognition of a Foreign main Proceeding Debts e box.)		
Filing Fee (Check one box)						oter 11 Debtors	<u> </u>	
 ✓ Full Filing Fee attached ✓ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Check if: ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). ✓ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).<!--</td--><td>01(51D). to insiders or affiliates) are less be years thereafter).</td>					01(51D). to insiders or affiliates) are less be years thereafter).			
only). Must attach signed application for the couconsideration. See Official Form 3B.	rt's	Accepta	is being filed wances of the pla nnce with 11 U.	ın were so	olicited p	prepetition from	one or mo	ore classes of creditors, in
Statistical/Administrative Information Debtor estimates that funds will be available fo Debtor estimates that, after any exempt propert distribution to unsecured creditors.				id, there v	will be n	o funds availabl	le for	THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors	000- 5,00 000 10,0	1- 1	0,001- 5,000	25,001- 50,000		50,001- 100,000	Over 100,000	
\$50,000 \$100,000 \$500,000 \$1 million \$1	,000,001 to \$10, 0 million to \$3	000,001 \$	50,000,001 to 100 million	\$100,00 to \$500		\$500,000,001 to \$1 billion	More than	
Estimated Liabilities \$\text{Solution}\$ \text{\$\sumsymbol{\text{\$\subseteq}}\$} \text{\$\subseteq}\$ \$\s		000,001 \$	50,000,001 to	\$100,00 to \$500		\$500,000,001 to \$1 billion	More than	

Case:14-09135-11 Doc#:1 Filed:11/03/14 B1 (Official Form 1) (04/13) Document	4 Entered:11/03/14 13 .Page 2 of 29	:31:25 Desc: Main
Voluntary Petition	Name of Debtor(s): Professional Diving Snorke	
(This page must be completed and filed in every case)		-
All Prior Bankruptcy Case Filed Within Las	ı	
Location Where Filed: None	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner or	Affiliate of this Debtor (If mo	re than one, attach additional sheet)
Name of Debtor: None	Case Number:	Date Filed:
District:	Relationship:	Judge:
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) Exhibit A is attached and made a part of this petition.	(To be completed whose debts are properties of the attorney for the petitioner of that I have informed the petition chapter 7, 11, 12, or 13 of the explained the relief available under the second complete.)	if debtor is an individual rimarily consumer debts.) named in the foregoing petition, declare ner that [he or she] may proceed under the 11, United States Code, and have need the action of the such chapter. I further certify notice required by 11 U.S.C. § 342(b).
	Signature of Attorney for Debtor(s)	Date
☐ Yes, and Exhibit C is attached and made a part of this petition. Exhi (To be completed by every individual debtor. If a joint petition is filed, ex ☐ Exhibit D completed and signed by the debtor is attached and ma	ach spouse must complete and atta de a part of this petition.	nch a separate Exhibit D.)
	days than in any other District.	
Debtor is a debtor in a foreign proceeding and has its principal pl or has no principal place of business or assets in the United States I in this District, or the interests of the parties will be served in reg	but is a defendant in an action or pr	oceeding [in a federal or state court]
Certification by a Debtor Who Reside (Check all app Landlord has a judgment against the debtor for possession of deb	licable boxes.)	-
(Name of landlord that	at obtained judgment)	
(Address o	of landlord)	
Debtor claims that under applicable nonbankruptcy law, there are the entire monetary default that gave rise to the judgment for post	e circumstances under which the de	
Debtor has included in this petition the deposit with the court of filing of the petition.	any rent that would become due du	uring the 30-day period after the

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

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

Name of Debtor(s):

Professional Diving Snorkeling Cent. 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.

Signature of Debtor		
Signature of Joint Debt	or	
	not represented b	

Signature of a Foreign Representative

Page 3

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

(Check only one box.)

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

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

Signature of	Foreign Repre	esentative		
Printed Nam	e of Foreign R	Representative		
inted Nam	e of Foreign K	tepresentative		

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(h) setting a maximum fee for services

chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing

for a debtor or accepting any fee from the debtor, as required in that

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

section. Official Form 19 is attached.

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

bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Signature of Attorney*

X /s/ DAMARIS QUINONES

Signature of Attorney for Debtor(s)

DAMARIS QUINONES 213709 Lcda. Damaris Quinones Box 429 Cabo Rojo, PR 00623-0429 (787) 851-7866 Fax: (787) 851-1717 damaris@bufetequinones.com

November 3, 2014

Date

Date

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.

Χ	/s/ Luis E. Doitteau Camacho
	Signature of Authorized Individual
	Luis E. Doitteau Camacho

Printed Name of Authorized Individual

Title of Authorized Individual

November 3, 2014

Χ

Address

Signature

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.

^{*}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.

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United States Bankruptcy Court District of Puerto Rico

IN RE:	Case No
Professional Diving Snorkeling Cent. Inc	Chapter 11
Debtor(s)	•

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Departamento De Hacienda Area De Rentas PO BOX 9024140 SAN JUAN, PR 00902-4140			-	64,855.05
IRS CENTRALIZED INSOLVENCY OPERATIONS PO BOX 7346 PHILADEPHIA, PA 19101-7346				50,000.00
Departamento De Hacienda Area De Rentas PO BOX 9024140 SAN JUAN, PR 00902-4140				30,000.00
Departamento De Hacienda Area De Rentas PO BOX 9024140 SAN JUAN, PR 00902-4140				20,934.00
Gobierno Municipal De Lajas PO Box 910 Lajas, PR 00667-0910	I TV OF BED HIDV ON BEHALE OF A C			9,830.91

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

I, [the president or other officer or an authorized agent of the corporation] [or a member or an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date:	November 3, 2014	Signature:	: /s/ Luis E. Doitteau Camacho	
			Luis E. Doitteau Camacho,	
				(Print Name and Title)

Case:14-09135-11 Doc#:1 Filed:11/03/14 Entered:11/03/14 13:31:25 Document Page 5 of 29 United States Bankruptcy Court

Desc: Main

District of Puerto Rico

IN RE:	Case No
Professional Diving Snorkeling Cent. Inc	Chapter 11
Debtor(s)	•

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 also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$ 0.00		
B - Personal Property	Yes	3	\$ 250,309.50		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	1		\$ 229,000.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		\$ 175,619.96	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	1		\$ 0.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No				\$
J - Current Expenditures of Individual Debtor(s)	No				\$
	TOTAL	16	\$ 250,309.50	\$ 404,619.96	

IN RE Professional Diving Snorkeling Cent. Inc

Case No.

(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 cotenant, 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 the 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 PRO	PERTY	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

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IN RE Professional Diving Snorkeling Cent. Inc

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Case	NIO	
Case	INO.	

Debtor(s)

(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 the 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.	Х			
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			
3.	Security deposits with public utilities, telephone companies, landlords, and others.	Х			
4.	Household goods and furnishings, include audio, video, and computer equipment.	Х			
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.	Interest in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10.	Annuities. Itemize and name each issue.	Х			
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			
12.	Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	Х			
13.	Stock and interests in incorporated and unincorporated businesses. Itemize.	х			
14.	Interests in partnerships or joint ventures. Itemize.	X			

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Debtor(s)

Case No. _ (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
15.	Government and corporate bonds and	X		1	
	other negotiable and non-negotiable instruments.				
16.	Accounts receivable.	X			
17.	Alimony, maintenance, support, and property settlements in which the debtor is or may be entitled. Give particulars.	X			
18.	Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19.	Equitable or future interest, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20.	Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21.	Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22.	Patents, copyrights, and other intellectual property. Give particulars.	Х			
23.	Licenses, franchises, and other general intangibles. Give particulars.	Х			
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			
25.	Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26.	Boats, motors, and accessories.		Comercial Diving boat- 50 feet		230,000.00
27.	Aircraft and accessories.	X			
28.	Office equipment, furnishings, and supplies.		Office and business equipment. See atached inventory.		3,790.00
29.	Machinery, fixtures, equipment, and supplies used in business.	X			
30.	Inventory.		Equipment for rent. See atched inventory.		13,652.00
			Snorkeling Equipment for sale. See atched Inventory		2,867.50
31.	Animals.	X			
32.	Crops - growing or harvested. Give particulars.	X			
33.	Farming equipment and implements.	X			

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IN RE Professional Diving Snorkeling Cent. Inc

_____ Case No. _

Debtor(s)

(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
34. Farm supplies, chemicals, and feed.	Х		ц	
	X			
		ТО	ΓAL	250,309.50

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Software
- Forms
[1-800-998-2424]
no.
EZ-Filing,
3-2013

Debtor(s)

(If known)

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT						
Debtor elects 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)						
DESCRIPTION OF PROPERTY	SPECIFY LAW PROVIDING EACH EXEMPTION	VALUE OF CLAIMED	CURRENT VALUE OF PROPERTY			

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

^{*} Amount subject to adjustment on 4/1/16 and every three years thereafter with respect to cases commenced on or after the date of adjustment.

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IN RE Professional Diving Snorkeling Cent. Inc

Debtor(s)

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 the 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 the 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 AND MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER. (See Instructions Above.)	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.			2011 Comercial Dive Boat of 50 feet in	T			229,000.00	
John Macalister			possetion of Luis E Doitteau Romeu as					
PO Box 3107			payment since 2011.					
Lajas, PR 00667-3107								
			VALUE \$ 230,000.00					
ACCOUNT NO.								
					l			
					1			
			VALUE \$					
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			(Use only on la	ıst p	oage	e)	\$ 229,000.00	(If applicable report

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

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IN RE Professional Diving Snorkeling Cent. Inc

Debtor(s)

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 the 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 \$12,475* 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). Certain farmers and fishermen Claims of certain farmers and fishermen, up to \$6,150* 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 \$2,775* 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 resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol,

* Amounts are subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

1 continuation sheets attached

a drug, or another substance. 11 U.S.C. § 507(a)(10).

Claims for Death or Personal Injury While Debtor Was Intoxicated

IN RE Professional Diving Snorkeling Cent. Inc

Document

Debtor(s)

Case No.

(If known)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

Taxes and Other Certain Debts Owed to Governmental Units

(Type of Priority for Claims Listed on This Sheet)

			(Type of Thorny for Claims Essect on This Sheet,						
CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER. (See Instructions above.)	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. 7476			2006-2011 Tax Retention						
Departamento De Hacienda Area De Rentas PO BOX 9024140 SAN JUAN, PR 00902-4140							64,855.05	64,855.05	
ACCOUNT NO. 7476			2009-2010 PR Tax Returns	H			0.,000.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Departamento De Hacienda Area De Rentas PO BOX 9024140 SAN JUAN, PR 00902-4140							20,934.00	20,934.00	
ACCOUNT NO. 2102	-		Tax retention 2010-2014				20,0000	20,0000	
Departamento De Hacienda Area De Rentas PO BOX 9024140 SAN JUAN, PR 00902-4140							30,000.00	30,000.00	
ACCOUNT NO.			December 2012.Municipal						
Gobierno Municipal De Lajas PO Box 910 Lajas, PR 00667-0910			Licence Tax				9,830.91	9,830.91	
ACCOUNT NO. 7476			Tax Retention						
IRS CENTRALIZED INSOLVENCY OPERATIONS PO BOX 7346 PHILADEPHIA, PA 19101-7346							50,000.00	50,000.00	
ACCOUNT NO.									
Sheet no1 of1 continuation sheets Schedule of Creditors Holding Unsecured Priority	att Cla	ached aims	to (Totals of th	Sub iis p			\$ 175,619.96	\$ 175,619.96	\$
(Use only on last page of the completed Schedule E. Report also on the Summary of Schedules.) \$ 175,619.96									
(Use only on last page of the completed Schedule E. If applicable, report also on the Statistical Summary of Certain Liabilities and Related Data.) \$ 175,619.96 \$									

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IN RE Professional Diving Snorkeling Cent. Inc

Debtor(s)

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 "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the 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 nonpriority claims to report on this Schedule F.

	-			_		_	
CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. (See Instructions Above.)	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.							
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ACCOUNT NO.							
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Subtotal							
0 continuation sheets attached (Total of this page) \$							\$
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			(Use only on last page of the completed Schedule F. Report				
			the Summary of Schedules and, if applicable, on the Sta	atic	tics	 al	
Summary of Certain Liabilities and Related Data.) \$							
Summary of Certain Liabilities and Related Data.) 5							

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IN RE Professional Diving Snorkeling Cent. Inc

otor(s) (If known)

Case No.

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).

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.
Lisa And Luis E Cancel Pagan Carr 304 Km 3.2 Lajas, PR 00667	Comercial building of mixed construction of 1325 square feet

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IN RE Professional Diving Snorkeling Cent. Inc

_____ Case No.

Debtor(s) (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 the 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. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR

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IN RE Professional Diving Snorkeling Cent. Inc

Debtor(s)

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 I true and correct to the best of my knowled	have read the foregoing summary and schedules, edge, information, and belief.	consisting of sheets, and that they are
Date:	Signature:	Debtor
Data	Signature:	
Date.	Signature.	(Joint Debtor, if any) [If joint case, both spouses must sign.]
DECLARATION AND SIGNAT	URE OF NON-ATTORNEY BANKRUPTCY PETIT	TION PREPARER (See 11 U.S.C. § 110)
compensation and have provided the debtor vand 342 (b); and, (3) if rules or guidelines h	I am a bankruptcy petition preparer as defined in a with a copy of this document and the notices and infor ave been promulgated pursuant to 11 U.S.C. § 110(he debtor notice of the maximum amount before preparection.	rmation required under 11 U.S.C. §§ 110(b), 110(h), n) setting a maximum fee for services chargeable by
Printed or Typed Name and Title, if any, of Bankru If the bankruptcy petition preparer is not an responsible person, or partner who signs the	individual, state the name, title (if any), address, a	Social Security No. (Required by 11 U.S.C. § 110.) and social security number of the officer, principal,
Address		
Signature of Bankruptcy Petition Preparer		Date
Names and Social Security numbers of all oth is not an individual:	er individuals who prepared or assisted in preparing th	is document, unless the bankruptcy petition preparer
If more than one person prepared this docum	nent, attach additional signed sheets conforming to th	ne appropriate Official Form for each person.
A bankruptcy petition preparer's failure to comprisonment or both. 11 U.S.C. § 110; 18	omply with the provision of title 11 and the Federal R U.S.C. § $156.$	tules of Bankruptcy Procedure may result in fines or
DECLARATION UNDER P	ENALTY OF PERJURY ON BEHALF OF COI	RPORATION OR PARTNERSHIP
I, the	(the president or other office	r or an authorized agent of the corporation or a
(corporation or partnership) named as de	rtnership) of the Professional Diving Snorkelin ebtor in this case, declare under penalty of perjust (total shown on summary page plus 1), and the	ry that I have read the foregoing summary and
Date: November 3, 2014	Signature: /s/ Luis E. Doitteau Camacho	
	Luis E. Doitteau Camacho	(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.]

B7 (Official Form 7) (04713) 9135-11 Doc#:1 Filed:11/03/14 Entered:11/03/14 13:31:25 Desc: Main Document Page 18 of 29 **United States Bankruptcy Court**

District of Puerto Rico

IN RE:	Case No.
Professional Diving Snorkeling Cent. Inc	Chapter 11
Debtor(s)	•

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).

Ouestions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Ouestions 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 persons in control 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(2),(31).

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 153,731.00 Income 2012 137,836.00 Income 2013

2. Income other than from employment or operation of business

State the amount of income received by the debtor other than from employment, trade, profession, 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.)

3. Payments to creditors

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 credit 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.)

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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 \$6,255.* 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 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

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.)

4. Suits and administrative proceedings, executions, garnishments and attachments

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.)

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.)

5. Repossessions, foreclosures and returns

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.)

6. Assignments and receiverships

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 joint petition is not filed.)

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.)

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.)

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.)

9. Payments related to debt counseling or bankruptcy

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 **Damaris Quinones** PO Box 429 Cabo Rojo, PR 00623-0429

DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

5,000.00

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.)

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.

11. Closed financial accounts

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 or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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.)

13. Setoffs



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.)

14. Property held for another person

List all property owned by another person that the debtor holds or controls.



15. Prior address of debtor

If debtor has moved within 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.

16. Spouses and Former Spouses

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 resided with the debtor in the community property state.

17. Environmental Information

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.

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.

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.

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None 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.

18. Nature, location and name of business

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, partner in a partnership, sole proprietor, 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 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 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 six years immediately preceding the commencement of this case.

> LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER **INDIVIDUAL** TAXPAYER-I.D. NO.

NAME

Professional Diving And Snorkeling

(ITIN)/COMPLETE EIN ADDRESS 66-0762102

Center Inc Carr 304 KM 3.2 Lajas, PR 00667-0000 NATURE OF **BUSINESS** Sale and rent of Octubre 2010-Scuba Diving

ENDING DATES present

BEGINNING AND

Products Diving Clases

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.

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 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 self-employed in a trade, profession, or other activity, either full- or part-time.

(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, records 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 **Nestor Remus** PO Box 3127 Laias, PR 00667-3127

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.

DATES SERVICES RENDERED

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 AND ADDRESS **Nestor Remus** PO Box 3127

Lajas, PR 00667-3127

d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within the **two years** immediately preceding the commencement of this case.

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20. Inventories		
None a. List the dates of the last two inventories taken dollar amount and basis of each inventory.	of your property, the name of the per	son who supervised the taking of each inventory, and the
DATE OF INVENTORY October 2014	INVENTORY SUPERVISOR Laura N. Camacho	DOLLAR AMOUNT OF INVENTORY (Specify cost, market, or other basis) 20,129.50
None b. List the name and address of the person having	g possession of the records of each of	the two inventories reported in a., above.
DATE OF INVENTORY October 2014	NAME AND ADDRESS OF C Laura Camacho Aponte Carr 304 Km 3.2 Lajas, PR 00667-0000	USTODIAN OF INVENTORY RECORDS
21. Current Partners, Officers, Directors and Sharel	nolders	
None a. If the debtor is a partnership, list the nature and	d percentage of partnership interest o	f each member of the partnership.
None b. If the debtor is a corporation, list all officers at or holds 5 percent or more of the voting or equity		ach stockholder who directly or indirectly owns, controls,
NAME AND ADDRESS Luis Doitteau Romeu PO Box 3107 Lajas, PR 00667-3107	TITLE President	NATURE AND PERCENTAGE OF STOCK OWNERSHIP 50%
Laura Camacho Aponte Carr 304 Km 3.2 Lajas, PR 00667	Secretary	50%
Luis Doitteau Camacho PO Box 3107 Lajas, PR 00667-3107	Vice President	
22. Former partners, officers, directors and sharehol	ders	
None a. If the debtor is a partnership, list each member of this case.	who withdrew from the partnership w	ithin one year immediately preceding the commencement
None b. If the debtor is a corporation, list all officers, preceding the commencement of this case.	or directors whose relationship with	the corporation terminated within one year immediately
23. Withdrawals from a partnership or distributions	by a corporation	
		or given to an insider, including compensation in any form, ne year immediately preceding the commencement of this

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 **six years** immediately preceding the commencement of the case.

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 **six years** immediately preceding the commencement of the case.

I declare thereto a

[If completed on behalf of a partnership or corporation]

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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: November 3, 2014	Signature: /s/ Luis E. Doitteau Camacho
	Luis E. Doitteau Camacho, Print Name and Tit
[An individual sig	gning on behalf of a partnership or corporation must indicate position or relationship to debtor.
	ocntinuation pages 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.

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United States Bankruptcy Court	
District of Puerto Rico	

IN	RE:		Case No.		
Professional Diving Snorkeling Cent. Inc			Chapter <u>11</u>		
	Debtor	s)			
	DISCLOSURE OF	COMPENSATION OF ATTORN	EY FOR DEBTOR		
1.	Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:				
	For legal services, I have agreed to accept		\$\$200.00/hr		
	Prior to the filing of this statement I have received		\$\$,000.00		
	Balance Due		\$		
2.	The source of the compensation paid to me was:	Oebtor 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 com	pensation with any other person unless they are me	embers and associates of my law firm.		
	I have agreed to share the above-disclosed comper together with a list of the names of the people share		pers or associates of my law firm. A copy of the agreement,		
5.	In return for the above-disclosed fee, I have agreed to re	nder legal service for all aspects of the bankruptcy	case, including:		
6.	 a. Analysis of the debtor's financial situation, and ren b. Preparation and filing of any petition, schedules, sc. Representation of the debtor at the meeting of cred d. Representation of the debtor in adversary proceedi e. [Other provisions as needed] By agreement with the debtor(s), the above disclosed feeded	atement of affairs and plan which may be required itors and confirmation hearing, and any adjourned ngs and other contested bankruptcy matters;	;		
	certify that the foregoing is a complete statement of any a roceeding. November 3, 2014 Date	/s/ DAMARIS QUINONES DAMARIS QUINONES 213709 Lcda. Damaris Quinones	presentation of the debtor(s) in this bankruptcy		
		Box 429 Cabo Rojo, PR 00623-0429 (787) 851-7866 Fax: (787) 851-1717 damaris@bufetequinones.com			

UNITED STATES BANKRUPTCY COURT

NOTICE TO CONSUMER DEBTOR(S) UNDER §342(b) OF THE BANKRUPTCY CODE

In accordance with § 342(b) of the Bankruptcy Code, this notice to individuals with primarily consumer debts: (1) Describes briefly the services available from credit counseling services; (2) Describes briefly the purposes, benefits and costs of the four types of bankruptcy proceedings you may commence; and (3) Informs you about bankruptcy crimes and notifies you that the Attorney General may examine all information you supply in connection with a bankruptcy case.

You are cautioned that bankruptcy law is complicated and not easily described. Thus, you may wish to seek the advice of an attorney to learn of your rights and responsibilities should you decide to file a petition. Court employees cannot give you legal advice.

Notices from the bankruptcy court are sent to the mailing address you list on your bankruptcy petition. In order to ensure that you receive information about events concerning your case, Bankruptcy Rule 4002 requires that you notify the court of any changes in your address. If you are filing a **joint case** (a single bankruptcy case for two individuals married to each other), and each spouse lists the same mailing address on the bankruptcy petition, you and your spouse will generally receive a single copy of each notice mailed from the bankruptcy court in a jointly-addressed envelope, unless you file a statement with the court requesting that each spouse receive a separate copy of all notices.

1. Services Available from Credit Counseling Agencies

With limited exceptions, § 109(h) of the Bankruptcy Code requires that all individual debtors who file for bankruptcy relief on or after October 17, 2005, receive a briefing that outlines the available opportunities for credit counseling and provides assistance in performing a budget analysis. The briefing must be given within 180 days <u>before</u> the bankruptcy filing. The briefing may be provided individually or in a group (including briefings conducted by telephone or on the Internet) and must be provided by a nonprofit budget and credit counseling agency approved by the United States trustee or bankruptcy administrator. The clerk of the bankruptcy court has a list that you may consult of the approved budget and credit counseling agencies. Each debtor in a joint case must complete the briefing.

In addition, after filing a bankruptcy case, an individual debtor generally must complete a financial management instructional course before he or she can receive a discharge. The clerk also has a list of approved financial management instructional courses. Each debtor in a joint case must complete the course.

2. The Four Chapters of the Bankruptcy Code Available to Individual Consumer Debtors

Chapter 7: Liquidation (\$245 filing fee, \$75 administrative fee, \$15 trustee surcharge: Total fee \$335)

Chapter 7 is designed for debtors in financial difficulty who do not have the ability to pay their existing debts. Debtors whose debts are primarily consumer debts are subject to a "means test" designed to determine whether the case should be permitted to proceed under chapter 7. If your income is greater than the median income for your state of residence and family size, in some cases, the United States trustee (or bankruptcy administrator), the trustee, or creditors have the right to file a motion requesting that the court dismiss your case under § 707(b) of the Code. It is up to the court to decide whether the case should be dismissed.

Under chapter 7, you may claim certain of your property as exempt under governing law. A trustee may have the right to take possession of and sell the remaining property that is not exempt and use the sale proceeds to pay your creditors.

The purpose of filing a chapter 7 case is to obtain a discharge of your existing debts. If, however, you are found to have committed certain kinds of improper conduct described in the Bankruptcy Code, the court may deny your

discharge and, if it does, the purpose for which you filed the bankruptcy petition will be defeated.

Even if you receive a general discharge, some particular debts are not discharged under the law. Therefore, you may still be responsible for most taxes and student loans; debts incurred to pay nondischargeable taxes; domestic support and property settlement obligations; most fines, penalties, forfeitures, and criminal restitution obligations; certain debts which are not properly listed in your bankruptcy papers; and debts for death or personal injury caused by operating a motor vehicle, vessel, or aircraft while intoxicated from alcohol or drugs. Also, if a creditor can prove that a debt arose from fraud, breach of fiduciary duty, or theft, or from a willful and malicious injury, the bankruptcy court may determine that the debt is not discharged.

<u>Chapter 13</u>: Repayment of All or Part of the Debts of an Individual with Regular Income (\$235 filing fee, \$75 administrative fee: Total fee \$310)

Chapter 13 is designed for individuals with regular income who would like to pay all or part of their debts in installments over a period of time. You are only eligible for chapter 13 if your debts do not exceed certain dollar amounts set forth in the Bankruptcy Code.

Under chapter 13, you must file with the court a plan to repay your creditors all or part of the money that you owe them, using your future earnings. The period allowed by the court to repay your debts may be three years or five years, depending upon your income and other factors. The court must approve your plan before it can take effect.

After completing the payments under your plan, your debts are generally discharged except for domestic support obligations; most student loans; certain taxes; most criminal fines and restitution obligations; certain debts which are not properly listed in your bankruptcy papers; certain debts for acts that caused death or personal injury; and certain long term secured obligations.

Chapter 11: Reorganization (\$1167 filing fee, \$550 administrative fee: Total fee \$1717)

Chapter 11 is designed for the reorganization of a business but is also available to consumer debtors. Its provisions are quite complicated, and any decision by an individual to file a chapter 11 petition should be reviewed with an attorney.

Chapter 12: Family Farmer or Fisherman (\$200 filing fee, \$75 administrative fee: Total fee \$275)

Chapter 12 is designed to permit family farmers and fishermen to repay their debts over a period of time from future earnings and is similar to chapter 13. The eligibility requirements are restrictive, limiting its use to those whose income arises primarily from a family-owned farm or commercial fishing operation.

3. Bankruptcy Crimes and Availability of Bankruptcy Papers to Law Enforcement Officials

A person who knowingly and fraudulently conceals assets or makes a false oath or statement under penalty of perjury, either orally or in writing, in connection with a bankruptcy case is subject to a fine, imprisonment, or both. All information supplied by a debtor in connection with a bankruptcy case is subject to examination by the Attorney General acting through the Office of the United States Trustee, the Office of the United States Attorney, and other components and employees of the Department of Justice.

WARNING: Section 521(a)(1) of the Bankruptcy Code requires that you promptly file detailed information regarding your creditors, assets, liabilities, income, expenses and general financial condition. Your bankruptcy case may be dismissed if this information is not filed with the court within the time deadlines set by the Bankruptcy Code, the Bankruptcy Rules, and the local rules of the court. The documents and the deadlines for filing them are listed on Form B200, which is posted at http://www.uscourts.gov/bkforms/bankruptcy_forms.html#procedure.

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IN RE:		Case No.	
Professional Diving Snorkeling Cent. Inc		Chapter 11	
Ţ	Debtor(s)		
	VERIFICATION OF CREDITOR MATR	IX	
The above named debtor(s) hereby ve	erify(ies) that the attached matrix listing creditor	s is true to the best of my(our) knowledge.	
Date: November 3, 2014	Signature: /s/ Luis E. Doitteau Camacho		
	Luis E. Doitteau Camacho,	Debtor	
Date:	Signature:		

Joint Debtor, if any

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Professional Diving Snorkeling Cent. Inc PO Box 3107 Lajas, PR 00667-3107

Lcda. Damaris Quinones Box 429 Cabo Rojo, PR 00623-0429

Departamento De Hacienda Area De Rentas PO BOX 9024140 SAN JUAN, PR 00902-4140

Gobierno Municipal De Lajas PO Box 910 Lajas, PR 00667-0910

IRS CENTRALIZED INSOLVENCY OPERATIONS PO BOX 7346 PHILADEPHIA, PA 19101-7346

John Macalister PO Box 3107 Lajas, PR 00667-3107

Lisa And Luis E Cancel Pagan Carr 304 Km 3.2 Lajas, PR 00667

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IN RE:	Case No
Professional Diving Snorkeling Cent. Inc	Chapter 11
Debtor(s)	•

CERTIFICATION OF NOTICE UNDER § 342(b) OF THE			
Certificate of [Non-Attorney]	Bankruptcy Petition	n Preparer	
I, the [non-attorney] bankruptcy petition preparer signing the debtor notice, as required by § 342(b) of the Bankruptcy Code.	r's petition, hereby cert	ify that I delivered to the debtor	the attached
Printed Name and title, if any, of Bankruptcy Petition Preparer Address:		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.)	
Signature of Bankruptcy Petition Preparer of officer, principal, resp partner whose Social Security number is provided above.	onsible person, or	(Required by 11 O.S.C. § 110	.)
Certificate of	of the Debtor		
I (We), the debtor(s), affirm that I (we) have received and read the	attached notice, as requ	ired by § 342(b) of the Bankrup	otcy Code.
Professional Diving Snorkeling Cent. Inc	X /s/ Luis E. Doittea		11/03/2014
Printed Name(s) of Debtor(s)	Signature of Debto	r	Date
Case No. (if known)	x		
	Signature of Joint l	Debtor (if any)	Date

Instructions: Attach a copy of Form B 201A, Notice to Consumer Debtor(s) Under § 342(b) of the Bankruptcy Code.

Use this form to certify that the debtor has received the notice required by 11 U.S.C. § 342(b) **only** if the certification has **NOT** been made on the Voluntary Petition, Official Form B1. Exhibit B on page 2 of Form B1 contains a certification by the debtor's attorney that the attorney has given the notice to the debtor. The Declarations made by debtors and bankruptcy petition preparers on page 3 of Form B1 also include this certification.