

United States Bankruptcy Court District of Puerto Rico		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Fun Valley Park, 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):		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) /Complete EIN (if more than one, state all): 66-0574564		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) /Complete EIN (if more than one, state all):
Street Address of Debtor (No. & Street, City, State & Zip Code): Carr. #10 Km. 83.0 Arecibo, PR		Street Address of Joint Debtor (No. & Street, City, State & Zip Code):
ZIPCODE 00612		ZIPCODE
County of Residence or of the Principal Place of Business: Arecibo		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): PO Box 93 Camuy, PR		Mailing Address of Joint Debtor (if different from street address):
ZIPCODE 00612		ZIPCODE
Location of Principal Assets of Business Debtor (if different from street address above): Carr. #10 Km. 83.0, Arecibo, PR		
ZIPCODE 00612		
<p style="text-align: center;">Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p> <hr/> <p style="text-align: center;">Chapter 15 Debtor</p> <p>Country of debtor's center of main interests: _____</p> <p>Each country in which a foreign proceeding by, regarding, or against debtor is pending: _____</p>	<p style="text-align: center;">Nature of Business (Check one box.)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <hr/> <p style="text-align: center;">Tax-Exempt Entity (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p style="text-align: center;">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p style="text-align: center;">Nature of Debts (Check one box.)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
<p style="text-align: center;">Filing Fee (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>		<p style="text-align: center;">Chapter 11 Debtors</p> <p>Check one box:</p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (<i>amount subject to adjustment on 4/01/16 and every three years thereafter</i>).</p> <p>-----</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>		THIS SPACE IS FOR COURT USE ONLY
<p>Estimated Number of Creditors</p> <p><input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000</p>		
<p>Estimated Assets</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1,000,000 <input type="checkbox"/> \$1,000,001 to \$5 million <input type="checkbox"/> \$5 million to \$10 million <input type="checkbox"/> \$10 million to \$50 million <input type="checkbox"/> \$50 million to \$100 million <input type="checkbox"/> \$100 million to \$500 million <input type="checkbox"/> \$500 million to \$1 billion <input type="checkbox"/> More than \$1 billion</p>		
<p>Estimated Liabilities</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1,000,000 <input type="checkbox"/> \$1,000,001 to \$5 million <input type="checkbox"/> \$5 million to \$10 million <input type="checkbox"/> \$10 million to \$50 million <input type="checkbox"/> \$50 million to \$100 million <input type="checkbox"/> \$100 million to \$500 million <input type="checkbox"/> \$500 million to \$1 billion <input type="checkbox"/> More than \$1 billion</p>		

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Fun Valley Park, Inc.
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All Prior Bankruptcy Case Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: District Of Puerto Rico	Case Number: 10-08563 BKT	Date Filed: 09/16/2010
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Location Where Filed: N/A	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: None	Case Number:	Date Filed:
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District:	Relationship:	Judge:
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<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p style="text-align: center;">X _____ Signature of Attorney for Debtor(s) Date</p>
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Exhibit C

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

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

No

Exhibit D

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

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

If this is a joint petition:

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

Information Regarding the Debtor - Venue
(Check any applicable box.)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

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

Voluntary Petition

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

Name of Debtor(s):
Fun Valley Park, 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 11 U.S.C. § 1515 are attached.

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

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

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

TERESA M. LUBE CAPO USDC 122205
Lube & Soto Law Offices,
P.S.C.
1130 F.D. ROOSEVELT AVENUE
San Juan, PR 00920-2906
(787) 722-0909 Fax: (787) 977-1709
lubaysoto@gmail.com

January 6, 2014
Date

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

Signature of Non-Attorney Petition Preparer

I declare under penalty of perjury that: 1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; 2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h) and 342(b); 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 section. Official Form 19 is attached.

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

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

Address

Signature of Debtor (Corporation/Partnership)

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

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

X /s/ Rafael Aviles Cordero
Signature of Authorized Individual

Rafael Aviles Cordero
Printed Name of Authorized Individual

President
Title of Authorized Individual

January 6, 2014
Date

X _____
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.

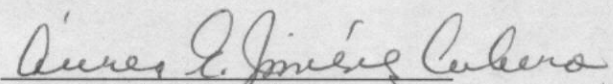
FUN VALLEY PARK, INC.
JUNTA DE DIRECTORES

RESOLUCION

En reunión de la Junta de Directores, celebrada el 20 de diciembre de 2013, a las 7:00 de la noche y habiendo quorum, se aprobó el siguiente acuerdo:

- PRIMERO: Se autoriza al Lic. Rafael Avilés Cordero, para que en su carácter de Presidente de esta Corporación realice todas las gestiones pertinentes para acoger a la corporación a la Ley de Federal de Quiebras, representando a esta en todas las etapas del procedimiento. Podrá firmar cualquier acuerdo con contables, abogados y cualquier otro personal necesario para tal propósito. Asimismo podrá llegar a acuerdos, negociar cantidades y/o deudas y llegar a cualquier transacción con acreedores y/o reclamantes.
- SEGUNDO: Asimismo, se le autoriza a firmar y otorgar a nombre de Fun Valley Park los documentos públicos o privados que sean necesarios para el propósito antes indicado.
- TERCERO: Estando todos los presentes de acuerdo y no habiendo ningún otro asunto que tratar se dio por terminada la reunión.

En Camuy, Puerto Rico, hoy 20 de abril de 2013.


AUREA E. JIMENEZ CUBERO
SECRETARIA-TESORERA

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United States Bankruptcy Court
District of Puerto Rico

IN RE:

Case No. _____

Fun Valley Park, 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)
Small Business Administration Po Box 193824 San Juan, PR 00919-3824				720,000.00 Collateral: 0.00 Unsecured: 720,000.00
Internal Revenue Service Centralized Insolvency Operations PO Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service City View Plaza II 48 Carr 165 Suite 2000 Guaynabo, PR 00968-8000			537,469.00
PR Department Of Labor Collection Unit 12th Floor 505 Ave Munoz Rivera San Juan, PR 00918-3352				116,534.33
Progressive Finance P.O. Box 42004 Minilla Station San Juan, PR 00940	Ramon E. Colon Pratts Po Box 1575 San Sebastián, PR 00685-1575		Disputed	43,203.78
Monica Clesse Melendez Et Als C/O Lcdo. Jose L. Iglesias Irizarry PO Box 3375 Guaynabo, PR 00970-3375	Lcdo. Jose L. Iglesias Irizarry (787) 774-1937		Contingent	17,000.00
PR Department Of Labor Collection Unit 12th Floor 505 Ave Munoz Rivera San Juan, PR 00918-3352				15,392.68
Autoridad De Energia Electrica Bankruptcy Office- Maria Gorbea PO Box 364267 San Juan, PR 00936-4267				11,790.76
Wigberto Lugo Mender, Esq Centro Internacional De Mercadeo Carr 165 Torre 1, Suite 501 Guaynabo, PR 00968	Wigberto Lugo Mender, Esq (787) 707-0404			5,000.00
A.A.A. PO Box 7066 San Juan, PR 00916-7066				2,927.17
Orlando Hernández HC-05 Box 25894 Camuy, PR 00627	Lyssette A. Morales Vidal, Esq L.A. Morales Law Offices, PSC 76 Calle Aquamarina, Villa Blanca Caguas, PR 00725-1908 (787) 746-2434			2,200.00

Michael Acevedo
HC-07 Box 12311
Arecibo, PR 00612

2,177.74

Jorge Llanes
HC-05 Box 27847
Utiado, PR 00641-1000

660.33

Charlene Pagan Guadarrama
HC-07 Box 12311
Arecibo, PR 00612

Disputed

482.79

State Insurance Fund Corp.
PO Box 365028
San Juan, PR 00936-5028

Alejandro Suárez Cabrera, Esq
(787) 793-5959

0.00
Collateral:
0.00
Unsecured:
0.00

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

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

Date: **January 6, 2014**

Signature: ***/s/ Rafael Aviles Cordero***

Rafael Aviles Cordero, President

(Print Name and Title)

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United States Bankruptcy Court
District of Puerto Rico

IN RE:

Case No. _____

Fun Valley Park, Inc.

Chapter 11

Debtor(s)

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

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

For legal services, I have agreed to accept \$ 225.00/hr

Prior to the filing of this statement I have received \$ 5,000.00

Balance Due \$ _____

2. The source of the compensation paid to me was: [X] Debtor [] Other (specify):

3. The source of compensation to be paid to me is: [X] Debtor [] Other (specify):

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

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

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

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

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

CERTIFICATION

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

January 6, 2014

Date

/s/ TERESA M. LUBE CAPO

TERESA M. LUBE CAPO USDC 122205
Lube & Soto Law Offices,
P.S.C.
1130 F.D. ROOSEVELT AVENUE

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United States Bankruptcy Court
District of Puerto Rico

IN RE:

Case No. _____

Fun Valley Park, Inc.

Chapter 11

Debtor(s)

VERIFICATION OF CREDITOR MATRIX

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

Date: January 6, 2014

Signature: /s/ Rafael Aviles Cordero
Rafael Aviles Cordero, President

Debtor

Date: _____

Signature: _____

Joint Debtor, if any

FUN VALLEY PARK INC
PO BOX 93
CAMUY PR 00612

JORGE LLANES
HC-05 BOX 27847
UTIADO PR 00641-1000

PR DEPARTMENT OF JUSTICE
FEDERAL LITIGATION DIVISION
PO BOX 902192
SAN JUAN PR 00902-0082

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

JOSE L RIVERA REYES
C/O HECTOR A CASTRO PÉREZ ESQ
10 MUNOZ MARIN
HUMACAO PR 00791

PR DEPARTMENT OF LABOR
COLLECTION UNIT 12TH FLOOR
505 AVE MUNOZ RIVERA
SAN JUAN PR 00918-3352

AAA
PO BOX 7066
SAN JUAN PR 00916-7066

LUIS SEGARRA MARTÍNEZ
URB SOMBRAS DEL REAL
CALLE LOS ROBLES #411
COTO LAUREL PR 00780

PROGRESSIVE FINANCE
PO BOX 42004
MINILLA STATION
SAN JUAN PR 00940

AUTORIDAD DE ENERGIA ELECTRICA
BANKRUPTCY OFFICE- MARIA GORBEA
PO BOX 364267
SAN JUAN PR 00936-4267

LYSSETTE A MORALES VIDAL ESQ
LA MORALES LAW OFFICES PSC
76 CALLE AQUAMARINA VILLA BLANCA
CAGUAS PR 00725-1908

RAMON E COLON PRATTS
PO BOX 1575
SAN SEBASTIÁN PR 00685-1575

BANCO DE DESARROLLO ECONOMICO PR
PO BOX 2134
SAN JUAN PR 00922-2134

MANUEL LOPEZ CORTES
C/O IVAN A COLON MORALES ESQ
478 CALLE CANALS SUITE 1-A (ALTOS)
SAN JUAN PR 00918

SMALL BUSINESS ADMINISTRATION
PO BOX 193824
SAN JUAN PR 00919-3824

CRIM
ATTN CARMEN P FIGUEROA ESQ
PO BOX 195387
SAN JUAN PR 00936-5387

MICHAEL ACEVEDO
HC-07 BOX 12311
ARECIBO PR 00612

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

CHARLENE PAGAN GUADARRAMA
HC-07 BOX 12311
ARECIBO PR 00612

MONICA CLESSE MELENDEZ ET ALS
C/O LCDO JOSE L IGLESIAS IRIZARRY
PO BOX 3375
GUAYNABO PR 00970-3375

WIGBERTO LUGO MENDER ESQ
CENTRO INTERNACIONAL DE MERCADEO
CARR 165 TORRE 1 SUITE 501
GUAYNABO PR 00968

DEPARTMENT OF THE TREASURY
BANKRUPTCY SECTION (SUITE 1504)
235 AVE ARTERIAL HOSTOS
SAN JUAN PR 00918-1451

MUNICIPIO DE ARECIBO
PO BOX 1086
ARECIBO PR 00613-1086

INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
PO BOX 7346
PHILADELPHIA PA 19101-7346

OCTAVIO J CAPO PEREZ ESQ
PO BOX 173
MERCEDITA PR 00715

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

ORLANDO HERNÁNDEZ
HC-05 BOX 25894
CAMUY PR 00627