

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

In re:

Case No. 15-04474

COSTA DORADA APARTMENTS, COPR

Chapter 11

Debtor (s)

**FIRST DISCLOSURE STATEMENT
FOR PLAN OF REORGANIZATION DATED FEBRUARY 20, 2017**

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1. INTRODUCTION

This is the disclosure statement (the “Disclosure Statement”) in the chapter 11 case of **COSTA DORADA APARTMENTS, CORP.** (the “Debtor”). This Disclosure Statement contains information about the Debtors and describes the Plan of Reorganization (the “Plan”). A full copy of the Plan is attached to this Disclosure Statement as **Exhibit A**. Your rights may be affected. You should read the Plan and this Disclosure Statement carefully and discuss them with your attorney. If you do not have an attorney, you may wish to consult one.

The proposed distributions under the Plan are discussed at pages 6 through 11 of this Disclosure Statement. This Plan provides for three (3) classes of secured claims, two (2) classes of unsecured claims; and one (1) classes of equity security holders. Additionally, the Plan provides treatment for unsecured priority claims which have not been classified. In addition, this Plan also provides for the payment of Allowed Administrative Claims, if any.

A. Purpose of This Document

This Disclosure Statement describes:

- The Debtor and significant events during the bankruptcy case,
- How the Plan proposes to treat claims or equity interests of the type you hold (i.e., what you will receive on your claim or equity interest if the plan is confirmed),
- Who can vote on or object to the Plan,
- What factors the Bankruptcy Court (the “Court”) will consider when deciding whether to confirm the Plan,
- Why the Debtors believe the Plan is feasible, and how the treatment of your claim or equity interest under the Plan compares to what you would receive on your claim or equity interest in liquidation, and
- The effect of confirmation of the Plan.

Be sure to read the Plan as well as the Disclosure Statement. This Disclosure Statement describes the Plan, but it is the Plan itself that will, if confirmed, establish your rights.

B. Deadlines for Voting and Objecting; Date of Plan Confirmation Hearing

The Court has not yet confirmed the Plan described in this Disclosure Statement. This section describes the procedures pursuant to which the Plan will or will not be confirmed.

1. Time and Place of the Hearing to Finally Approve This Disclosure Statement and Confirm the Plan.

On _____ a.m. a Hearing shall be held before the Honorable Enrique S. Lamoutte at the United States Bankruptcy Court, District of Puerto Rico, José V. Toledo Federal Building & US Courthouse 300 Recinto Sur Street, Courtroom #2, San Juan, Puerto Rico 00901 to determine whether to finally approve this Disclosure Statement and confirm the Plan (the

“Confirmation Hearing”). The Court will fix the last day for the filing and serving of written objections to the disclosure statement and confirmation of the plan.

2. Deadline For Voting to Accept or Reject the Plan.

If you are entitled to vote to accept or reject the plan, vote on the enclosed ballot and return the ballot in the enclosed envelope to The Batista Law Group, PSC., Condominio Midtown 420 Ponce de Leon Ave., Suite 901, San Juan, PR 00918. See section IV. A. below for a discussion of voting eligibility requirements.

Your ballot must be received before _____ at 5:00 p.m EST. or it will not be counted.

3. Deadline For Objecting to the Adequacy of Disclosure and Confirmation of the Plan.

Objections to this Disclosure Statement or to the confirmation of the Plan must be filed with the Court and served upon the Debtor by _____.

4. Identity of Person to Contact for More Information

If you want additional information about the Plan, you should contact:

The Batista Law Group, PSC
Jesús E. Batista Sánchez, Esq.
Mid-Town Plaza
420 Ponce De León, Ave.; Suite #901
San Juan, Puerto Rico 00969
Tel: (787) 620-2856
Fax: (787) 625-0259
Email: jesus.batista@batistalawgroup.com

C. Disclaimer

The Court has conditionally approved this Disclosure Statement as containing adequate information to enable parties affected by the Plan to make an informed judgment about its terms. The Court has not yet determined whether the Plan meets the legal requirements for confirmation, and the fact that the Court has approved this Disclosure Statement does not constitute an endorsement of the Plan by the Court, or a recommendation that it be accepted. The Court’s approval of this Disclosure Statement is subject to final approval at the hearing on confirmation of the Plan. Objections to the adequacy of this Disclosure Statement may be filed until _____.

II. BACKGROUND

A. Description and History of the Debtors

The Debtor, Costa Dorada Apartments Corp.. (“Costa Dorada”), is a 48-unit multi-family residential condominium project situated on 15,554 square meters in the municipality of Isabela, Puerto Rico. Pre-petition, the Debtor sold – as individual condominium units to individual owners – 14 units of the constructed 48 Units. Additionally, as part of a vacation-club rental agreement, the Debtor sold the right of use to use one-weeks’ worth of a villa, over a twenty (20) year period, to approximately 150 individual owners’. Of the 48-constructed Units, the Debtor has segregated 4 Units to comply/satisfy the claims of the vacation club owners.

As of the petition date, the estate is composed of the remaining 34 condominium units which have not been sold. As noted, four (4) of these units have been segregated to satisfy the vacation club owners; thus, the Debtor is actively marketing the remaining 30 Units. The condominium units are two-bedrooms two-baths with square footage ranging from 1,490 to 1,652 square feet. Each individual unit was appraised, in October 2015, at \$233,000.00 per Unit. In addition, Costa Dorada includes common areas which are composed of, amongst others, swimming pool, jacuzzi, playground, gazebos and security control areas.

The principal of the Debtor is Mr. Carlos Fernandez, the Debtor’s President. Through a related - yet separate - legal entity, Mr. Fernandez also controls Costa Dorada Hotel (the “Hotel”). The Hotel, which is not part of the Debtor and thus does not form part of the Debtor’s Bankruptcy Estate, is adjacent to Costa Dorada. The condominium units are located at (a) State Rd 466 Bajuras Ward of Isabela PR. In addition, Costa Dorada also owns an unimproved lot of land located in Aguadilla, PR; the unimproved land has an estimated value of \$250,000.00. The Debtor’s personal property has an estimated liquidation value of \$87,000.00.

Pre-petition, the Debtor purchased, developed, and partially sold the approximately four-acre site which houses Costa Dorada. The site is on-the beach property in the northern coast of Puerto Rico in the municipality of Isabela. The site was conceptualized, developed, and permitted as a 96-unit residential condominium project with generous common areas. Pre-petition, Costa Dorada was able to build 48 of the 96 permitted units and as well as the common areas. The common areas were developed at a cost exceeding \$1,000,000.00. Pre-petition, the Debtor also commenced the retail sale the individual units that had been built; pre-petition, 14 units were successfully sold. On average, the units were sold at approximately \$250,000.00 per Unit. From the proceeds of each sale significant amounts were applied to pay down the principal of the construction loan utilized to develop and construct the units.

Because of weakening demand in the second home market, however, sales of the individual units dried up. Subsequently, the Debtor was unable to keep pace with the amounts due to secured creditors; thus, the need to seek bankruptcy protection.

B. Debtor: Costa Dorada Apartments Corp.

C. General Purpose: This Plan consists of four (4) classes of creditors and interests. The purpose of this Plan is to: (a) reorganize allowed priority claims against the Debtor; (b)

reorganize the secured claims against the Debtor, and (c) reorganized the allowed unsecured claims against the Debtor.

D. Significant Events During the Bankruptcy Case

On June 12, 2015, the Petition Date, the Debtor filed a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code. Since that time, the Debtor has operated its financial affairs as Debtor and Debtor in Possession.

The Debtor has closed all pre-petition bank accounts. All Monthly Operating Reports, through the month ending December 31, 2016, have been filed. *See*, Dockets #31, 32 33, 34, 43, 44, 45, 62, 63, 64, 76, 77, 82, 89, 94, 99, 100, 103 and 104. Upon information and belief, Quarterly Fees payable to the United States Trustee have been paid.

The 341 Meeting of Creditors was held on July 20, 2015, at 9:00 AM. Since, on June 20, 2016 (Dk. #72) this Court entered an Order approving Jesus E. Batista Sanchez, Esq., as Counsel of Record. Attorney Batista was retained after original counsel in this case resigned his legal representation on February 4, 2016. *See*, Dks. #46 and #47. In addition, on June 20, 2016 the Debtor's retained, and this Court approved, HILCO Real Estate, as the Debtor's realtors to market the real estate properties. *See*, Dk. #72.

On April 27, 2016, secured creditor, Scotiabank de Puerto Rico, filed a Motion to Dismiss the instant bankruptcy case. *See*, Dk. #51. Scotiabank's motion was grounded on the allegation that Debtor had been unable to move the case forward towards a confirmable plan. Debtor filed a Response to Scotiabank's Motion and asserted that he was in the process of obtaining a buyer for the real property; that based on the appraisals at hand it appeared that the property could be sold with proceeds sufficient to achieve a 100% distribution to all creditors. *See*, Dk. #61. On May 24, 2016, the Court heard preliminary arguments on Scotiabank's Motion and granted the Parties 30-days to file a settlement agreement. *See*, Dk. #65.

Since, the Debtor has prosecuted his case on two fronts. First, the Debtor has continued to market the real property (i.e., the property is being marketed as a bulk-sale of the 34 available condominium units). On a second front, the Debtor identified a buyer who is interested in purchasing Scotiabank's secured claim in this Case. The buyer in question, upon information and belief, has also purchased the secured claim of Costa Dorada Hotel, the adjacent hotel property also controlled by the Debtor's principal. Upon information and belief, the buyer in question has reached an agreement with Scotiabank and awaits finalization of due diligence to "close" on the transfer of claim transaction.

Notwithstanding the above efforts, and in a further attempt to continue the prosecution of the instant case, the Debtor files the herein proposed Chapter 11 Plan of Reorganization.

E. Projected Recovery of Avoidable Transfers.

The Debtor has not yet completed their investigation with regard to prepetition transactions. If you received a payment or other transfer within 90 days of the bankruptcy, or other transfer avoidable under the Code, the Debtor may seek to avoid such transfer.

F. Claims Objections

Except to the extent that a claim is already allowed pursuant to a final non-appealable order, the Debtor reserves the right to object to claims. Therefore, even if your claim is allowed

for voting purposes, you may not be entitled to a distribution if an objection to your claim is later upheld. The procedures for resolving disputed claims are set forth in Article V of the Plan. Unless otherwise determined by an Order of this Court, the Debtor shall have until 30th day following the Effective Date of the Plan to file objections to claims.

G. Current and Historical Financial Conditions

The identity and fair market value of the estate's assets and liabilities, as of the petition date, are listed in **Exhibit B – Debtor's Schedules A through F**.

As of the Petition Date, the Debtor's primary assets are its real estate assets. First, the Debtor owns the 34-individual condominium units located in the Costa Dorada Villas complex situated Puerto Rico State Rd 466, Bajuras Ward of Isabela PR. As of October 2015, the Debtor obtained an appraisal¹ for the above real property which appraised the property, on a 'bulk-sale' basis at \$6,000,000. Individually, the condominium units were valued at \$233,000.00 (or \$7,000,000.00). Since the filing of the petition, the Debtor has not received any offers which near the above values. The Debtor also owns an unimproved lot of land located in Aguadilla with an estimated market value of \$250,000.00.

The Debtor's liabilities include: (a) claims secured by the Costa Dorada estimated at over \$2,000,000.00; (b) priority claims of less than \$200.00, (c) general unsecured claims of approximately \$504,000.00, and (d) potential damages claims from the rejection of executory contracts, if such contracts are rejected, in excess of \$2,250,000.00. See, **Chart of Claims** attached hereto as **Exhibit F**.

The Debtors most recent financial statements, issued before the filing of the instant bankruptcy case are set forth in **Exhibit C**.

III. SUMMARY OF THE PLAN OF REORGANIZATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS

A. What is the Purpose of the Plan of Reorganization?

As required by the Code, the Plan places claims and equity interests in various classes and describes the treatment each class will receive. The Plan also states whether each class of claims or equity interests is impaired or unimpaired. If the Plan is confirmed, your recovery will be limited to the amount provided by the Plan.

B. Unclassified Claims

Certain types of claims are automatically entitled to specific treatment under the Code. They are not considered impaired, and holders of such claims do not vote on the Plan. They may, however, object if, in their view, their treatment under the Plan does not comply with that

¹ The appraisal in question only valued 30 of the Debtor owned 34 Units. This is so, because as explained herein, the Debtor has segregated 4 Units in order to satisfy pending executory contracts related to the Vacation Rental Program.

required by the Code. As such, the Plan Proponent *has not* placed the following claims in any class:

1. *Administrative Expenses*

Administrative expenses are costs or expenses of administering the Debtor’s chapter 11 case which are allowed under § 507(a)(2) of the Code. Administrative expenses also include the value of any goods sold to the Debtor in the ordinary course of business and received within 20 days before the date of the bankruptcy petition. The Code requires that all administrative expenses be paid on the effective date of the Plan, unless a particular claimant agrees to a different treatment.

The following chart lists the Debtor’s estimated administrative expenses, and their proposed treatment under the Plan:

<u>Type</u>	<u>Estimated Amount Owed</u>	<u>Proposed Treatment</u>
Expenses Arising in the Ordinary Course of Business After the Petition Date	Less than \$500.00	Paid in full on the effective date of the Plan, or according to terms of obligation if later.
The Value of Goods Received in the Ordinary Course of Business Within 20 Days Before the Petition Date	\$0.00	Paid in full on the effective date of the Plan, or according to terms of obligation if later.
Professional Fees, as approved by the Court.	\$12,500.00	Paid in full on the effective date of the Plan, or according to terms of obligation if later.
Clerk’s Office Fees	\$0.00	Paid in full on the effective date of the Plan
Other administrative expenses	\$0.00	Paid in full on the effective date of the Plan or according to separate written agreement
Office of the U.S. Trustee Fees	\$0.00	Paid in full on the effective date of the Plan
Total	\$12,500.00	

2. *Priority Claims:*

a. Priority Tax Claims: Priority tax claims are unsecured income, employment, and other taxes described by § 507(a)(8) of the Code. Unless the holder of such a § 507(a)(8) priority tax claim agrees otherwise, it must receive the present value of such claim, in regular installments paid over a period not exceeding 5 years from the order of relief.

The following chart lists the Debtors’ estimated § 507(a)(8) priority tax claims and their proposed treatment under the Plan:

<u>Description</u>	<u>Estimated Amount Owed</u>	<u>Date of Assessment</u>	<u>Treatment</u>
CRIM	155.97	2006-2014	Pmt Interval: 1 payments Amount of Pmt: \$155.97 Begin Date: 2 nd Month End Date: 2 nd Month Interest Rate: 0.00% Total Payout Amount: \$155.97
Corp. Fond del Estado	1.00	Unknown	Pmt Interval: 1 payments Amount of Pmt: \$1.00 Begin Date: 2 nd Month End Date: 2 nd Month Interest Rate: 0.00% Total Payout Amount: \$1.00
Dept. del Trabajo	1.00	Unknown	Pmt Interval: 1 payments Amount of Pmt: \$1.00 Begin Date: 2 nd Month End Date: 2 nd Month Interest Rate: 0.00% Total Payout Amount: \$1.00
Internal Revenue Services	\$1.00	Unknown	Pmt Interval: 1 payments Amount of Pmt: \$1.00 Begin Date: 2 nd Month End Date: 2 nd Month Interest Rate: 0.00% Total Payout Amount: \$1.00

C. Classes of Claims and Equity Interests

The following are the classes set forth in the Plan, and the proposed treatment that they will receive under the Plan:

1. Classes of Secured Claims

Allowed Secured Claims are claims secured by property of the Debtors’ bankruptcy estate (or that are subject to setoff) to the extent allowed as secured claims under § 506 of the Code. If the value of the collateral or setoffs securing the creditor’s claim is less than the amount of the creditor’s allowed claim, the deficiency will be classified as a Class 4 General Unsecured Claim, unless the creditor’s claim is secured only by collateral which is the Debtor’s primary residence.

The following chart lists all classes containing Debtor’s secured prepetition claims and their proposed treatment under the Plan:

<u>Class</u>	<u>Description</u>	<u>Insider</u>	<u>Impairment</u>	<u>Treatment</u>

1	<p><u>Allowed Secured Claim of Scotiabank:</u> Class 1 Claims consist of the Allowed Secured Claim of Scotiabank, if any, which is allegedly secured by Debtor’s Commercial Property. Scotiabank filed Proof of Claim #1 in the amount of \$1,832,079.63.</p>	No	Yes	<p><u>Interest Rate.</u> Unless a party with standing objects, confirmation of the Plan and entry of the Confirmation Order shall be deemed a final and binding determination that 4.25% is the applicable and appropriate interest rate to be paid on the Class 1 Secured Claim. If a party with standing files a timely objection to the foregoing applicable interest rate determination on or before the Confirmation Objection Deadline, the Bankruptcy Court shall conduct, as part of the Confirmation Hearing, an evidentiary hearing to determine the applicable interest rate (discount factor) to be paid on the Class 1 Secured Claims.</p> <p><u>Treatment.</u> Any Allowed Class 1 Claim will be satisfied as follows:</p> <ul style="list-style-type: none"> (a) Monthly payments to commence on the 1st day of the 2nd month following the Effective Date of the Plan. Payments will be interest only, based on any outstanding balance due based on 4.25% per annum rate of interest; (b) Payments of Principal equal to 75.00% of the Net Proceeds realized from the sale of each Condominium Unit. The payments of Principal will be made concurrent with the “Close” of the sale of each Unit; (c) Final payment of any remaining principal balance payable on or before the 1st day of Month #25 following the Effective Date of the Plan; (d) Debtor will pay for real estate taxes and insurance directly and will provide copy of such payments to Any creditor holding an Allowed Class 1 Claim;
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			<p>(e) Any Creditor holding an Allowed Class 1 Claim will retain their liens on the Commercial Property based upon the same terms and conditions as existed pre-petition.</p>
<p>2.</p>	<p><u>Allowed Secured Claim of CRIM:</u> Class 2 Claims consist of the Allowed Secured Claim of CRIM, if any, which is allegedly secured by Debtor’s Commercial Property. CRIM filed Proof of Claim #2 in the amount of \$327,912.63, of which \$243,449.57 is alleged to be secured by the Commercial Property.</p>		<p><u>Interest Rate.</u> Unless a party with standing objects, confirmation of the Plan and entry of the Confirmation Order shall be deemed a final and binding determination that 4.25% is the applicable and appropriate interest rate to be paid on the Class 2 Secured Claim. If a party with standing files a timely objection to the foregoing applicable interest rate determination on or before the Confirmation Objection Deadline, the Bankruptcy Court shall conduct, as part of the Confirmation Hearing, an evidentiary hearing to determine the applicable interest rate (discount factor) to be paid on the Class 2 Secured Claims.</p> <p><u>Treatment.</u> Any Allowed Class 2 Claim will be satisfied as follows:</p> <ul style="list-style-type: none"> (a) Monthly payments to commence on the 1st day of the 2nd month following the Effective Date of the Plan. Payments will be interest only, based on any outstanding balance due based on 4.25% per annum rate of interest; (b) Payments of Principal equal to 12.50% of the Net Proceeds realized from the sale of each Condominium Unit. The payments of Principal will be made concurrent with the “Close” of the sale of each Unit; (c) Final payment of any remaining principal balance payable on or before the 1st day of Month #25

			<p>following the Effective Date of the Plan;</p> <p>(d) Any Creditor holding an Allowed Class 2 Claim will retain their liens on the Commercial Property based upon the same terms and conditions as existed pre-petition.</p>
<p>3.</p>	<p><u>Allowed Secured Claim of HACIENDA:</u> Class 3 consists of the Allowed Secured Claim of Hacienda, if any, which is allegedly secured by Debtor’s Commercial Property. Hacienda filed Proof of Claim #5 in the amount of \$44,368.55, of which \$17,349.58 is alleged to be secured by the Commercial Property.</p>		<p><u>Interest Rate.</u> Unless a party with standing objects, confirmation of the Plan and entry of the Confirmation Order shall be deemed a final and binding determination that 4.25% is the applicable and appropriate interest rate to be paid on the Class 3 Secured Claim. If a party with standing files a timely objection to the foregoing applicable interest rate determination on or before the Confirmation Objection Deadline, the Bankruptcy Court shall conduct, as part of the Confirmation Hearing, an evidentiary hearing to determine the applicable interest rate (discount factor) to be paid on the Class 3 Secured Claims.</p> <p><u>Treatment.</u> Any Allowed Class 3 Claim will be satisfied as follows:</p> <p>(a) Monthly payments to commence on the 1st day of the 2nd month following the Effective Date of the Plan. Payments will be interest only, based on any outstanding balance due based on 4.25% per annum rate of interest;</p> <p>(b) Payments of Principal equal to 2.50% of the Net Proceeds realized from the sale of each Condominium Unit. The payments of Principal will be made concurrent with the “Close” of the sale of each Unit;</p>

				<p>(c) Final payment of any remaining principal balance payable on or before the 1st day of Month #25 following the Effective Date of the Plan;</p> <p>(d) Any Creditor holding an Allowed Class 3 Claim will retain their liens on the Commercial Property based upon the same terms and conditions as existed pre-petition.</p>
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2. Classes of Unsecured Claims

Allowed Unsecured Claims are claims which are not secured by property of the Debtors' bankruptcy estate (or that are subject to setoff) to the extent allowed as secured claims under § 506 of the Code. Additionally, if the value of the collateral or setoffs securing a creditor's claim is less than the amount of the creditor's allowed claim, the deficiency (i.e., any difference) may also be classified as a Class 4 General Unsecured Claim; unless the creditor's claim is secured only by collateral which is the Debtor's primary residence.

The following chart lists all classes containing Debtor's unsecured claims and their proposed treatment under the Plan:

4.	<p><u>General Unsecured Claims:</u> Class 4 consists of the (a) pre-petition unsecured claims against the Debtor, to the extent Allowed, if any, and (b) any other Allowed Claim which is deemed partially or entirely unsecured. The Debtor estimates that there will be approximately \$503,799.35 in Allowed Unsecured Claims.</p>	No	Yes	<p>The Allowed Class 4 General Unsecured Claims, if any, will be satisfied via cash distributions, estimated at 100.00% of Allowed Class 4 General Unsecured Claims. Distributions will be made on a monthly-basis commencing on the 1st day of the 26th month following the Effective Date of the Plan and continue thereafter until satisfaction of all Allowed Class 4 Claims (approximately month #60). Payments will be in the amount of \$15,000.00 per month.</p>
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5.	<p><u>Unsecured Executory Contracts Rejection Damages Claims.</u> Class 5 consists of the contract rejection damages claims which may arise if the vacation club contracts are rejected. As of the Petition Date, there are an estimated 150 vacation club contracts outstanding. The average value of these contracts is estimated at \$15,000.00 per contract. If Allowed, the allowed Class 5 Claims are estimated \$2,250,000.00.</p>	No.	Yes.	The Allowed Class 5 claims will be satisfied via the assumption of the executory contracts related to the vacation club rental agreement. The vacation club rental agreements will be assumed based upon the same terms and conditions as existed pre-petition.
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3. Class of Equity Interest Holders

Equity interest holders are parties who hold an ownership interest (i.e., equity interest) in the Debtor. In a corporation, entities holding preferred or common stock are equity interest holders. In a partnership, equity interest holders include both general and limited partners. In a limited liability company (“LLC”), the equity interest holders are the members. Finally, with respect to an individual who is a debtor, the Debtor is the equity interest holder.

The following chart sets forth the Plan’s proposed treatment of the class of equity interest holders:

6.	<p><u>Debtor’s Equity:</u> Class 6 consists of the Debtor’s interest in the assets of the Estate.</p>			The Debtor will retain its interest to the property of the estate.
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D. Means of Implementing the Plan

1. Source of Payments

Payments and distributions under the Plan will be funded by the following:

The Plan establishes that the Plan will be funded from the cash-flow generated by the retail sale of the Debtor’s condominium units. The Debtor owns 34 individual, 2-bedrooms and 2 baths plus a studio, units which form part of the Costa Dorada Apartments. Of these units, the Debtor will market and sale 30-Units. The remaining four (4) Units, will be used to satisfy vacation club agreements specified in Executory Contracts Section of this Plan. *See*, Section III (F) of the Plan. Per an appraisal dated October 2015, the Units had a market value of \$233,000.00 per Unit. Per the appraisal, the market absorption rate for the units is 12 Quarters or 3-Year (i.e., approximately 1-Unit per Month). For purposes of cash-flows projections, the

average sale price is being estimated at \$125,000.00 or approximately 54.00% of the appraised value.

Based upon the above, the Debtor anticipates Net Proceeds from each sale equal to \$112,500.00 which is based on a sales prices of \$125,000.00 minus 10.00% sale related expenses (brokerage fees, deed expenses, closing costs, etc.). Per the terms of this Proposed Chapter 11 Plan, the Debtor proposes to disburse to secured creditors 90.00% of the Net Proceeds of each sale concurrent with the “closing” of each transaction. The Debtor will retain 10.00% of the Net Proceeds of each sale to support general operating expenses as well as the interest expense of the secured claims. The Debtor anticipates that the Units in question can be sold at a rate of 1 Unit per month. The Debtor will contribute the above referenced cash flows to fund the Plan commencing on the Effective Date of the Plan and continue to contribute through the date that Holders of Allowed Classes 1 through 4 Claims receive the payments specified for in the Plan.

2. Post-confirmation Management

The Post-Confirmation Managers of the Debtor shall be Mr. Carlos and Iris Fernandez.

E. Risk Factors

The proposed Plan has the following risks:

1. Income Risk Factors: Although the Debtor believes the Reorganized Debtor will be able to generate sufficient income from the sale of the condominium units to make payments under the Plan, there is a risk that the real properties may not be sold. Real estate market conditions are currently adverse and this may represent a risk to the Debtor’s projected sales. If the real estate properties are not sold as projected, the Debtor will not achieve the income necessary to enable it to make payments to Creditors.

F. Executory Contracts and Unexpired Leases

The Plan, in Exhibit 6.1, lists all executory contracts and unexpired leases that the Debtor will assume under the Plan; if any. Assumption means that the Debtor has elected to continue to perform the obligations under such contracts and unexpired leases, and to cure defaults of the type that must be cured under the Code, if any. If applicable, Exhibit 6.1 also lists how the Debtor will cure and compensate the other party to such contract or lease for any such defaults.

If you object to the assumption of your unexpired lease or executory contract, the proposed cure of any defaults, or the adequacy of assurance of performance, you must file and serve your objection to the Plan within the deadline for objecting to the confirmation of the Plan, unless the Court has set an earlier time.

All executory contracts and unexpired leases that are not listed in Exhibit 6.1 will be rejected under the Plan. Consult your adviser or attorney for more specific information about particular contracts or leases.

Pre-petition, the Debtor entered into vacation club contracts with the list of creditors attached hereto as **Exhibit --**. The contracts consisted of a 20-year vacation club rental agreement whereby the Debtor sold the equivalent of a 1-weeks' worth of use per year over 20 years, of one of the condominium villa's. The vacation club agreements do not constitute 'time-share agreements' in as much as real estate deeds were never executed and/or recorded. There are approximately 150 of such agreements outstanding. If this Case is confirmed, The Debtor will assume the above contracts.

If you object to the rejection of your contract or lease, you must file and serve your objection to the Plan within the deadline for objecting to the confirmation of the Plan.

The Deadline for Filing a Proof of Claim Based on a Claim Arising from the Rejection of a Lease or Contract Is 60 Days from the Rejection of Such Agreement or any other later date set by the Court. Any claim based on the rejection of a contract or lease will be barred if the proof of claim is not timely filed, unless the Court orders otherwise.

G. Tax Consequences of Plan

Creditors and Equity Interest Holders Concerned with How the Plan May Affect Their Tax Liability Should Consult with Their Own Accountants, Attorneys, And/Or Advisors.

IV. CONFIRMATION REQUIREMENTS AND PROCEDURES

To be confirmable, the Plan must meet the requirements listed in §§ 1129(a) or (b) of the Code. These include the requirements that: the Plan must be proposed in good faith; at least one impaired class of claims must accept the plan, without counting votes of insiders; the Plan must distribute to each creditor and equity interest holder at least as much as the creditor or equity interest holder would receive in a chapter 7 liquidation case, unless the creditor or equity interest holder votes to accept the Plan; and the Plan must be feasible. These requirements are not the only requirements listed in § 1129, and they are not the only requirements for confirmation.

A. Who May Vote or Object

Any party in interest may object to the confirmation of the Plan if the party believes that the requirements for confirmation are not met.

Many parties in interest, however, are not entitled to vote to accept or reject the Plan. A creditor or equity interest holder has a right to vote for or against the Plan only if that creditor or equity interest holder has a claim or equity interest that is both (1) allowed or allowed for voting purposes and (2) impaired.

In this case, the Plan Proponent believes that Classes 1 through 5 are impaired and that holders of claims in each of these classes are therefore entitled to vote to accept or reject the Plan.

1. What Is an Allowed Claim or an Allowed Equity Interest?

Only a creditor or equity interest holder with an allowed claim or an allowed equity interest has the right to vote on the Plan. Generally, a claim or equity interest is allowed if either (1) the Debtor has scheduled the claim on the Debtor's schedules, unless the claim has been scheduled as disputed, contingent, or unliquidated, or (2) the creditor has filed a proof of claim or equity interest, unless an objection has been filed to such proof of claim or equity interest. When a claim or equity interest is not allowed, the creditor or equity interest holder holding the claim or equity interest cannot vote unless the Court, after notice and hearing, either overrules the objection or allows the claim or equity interest for voting purposes pursuant to Rule 3018(a) of the Federal Rules of Bankruptcy Procedure.

The deadline for filing a proof of claim in this case was June 16, 2016.

2. What Is an Impaired Claim or Impaired Equity Interest?

As noted above, the holder of an allowed claim or equity interest has the right to vote only if it is in a class that is impaired under the Plan. As provided in § 1124 of the Code, a class is considered impaired if the Plan alters the legal, equitable, or contractual rights of the members of that class.

3. Who is Not Entitled to Vote

The holders of the following five types of claims and equity interests are not entitled to vote:

- holders of claims and equity interests that have been disallowed by an order of the Court;
- holders of other claims or equity interests that are not “allowed claims” or “allowed equity interests” (as discussed above), unless they have been “allowed” for voting purposes.
- holders of claims or equity interests in unimpaired classes;
- holders of claims entitled to priority pursuant to §§ 507(a)(2), (a)(3), and (a)(8) of the Code; and
- holders of claims or equity interests in classes that do not receive or retain any value under the Plan;
- administrative expenses.

Even If You Are Not Entitled to Vote on the Plan, You Have a Right to Object to the Confirmation of the Plan and to the Adequacy of the Disclosure Statement.

4. Who Can Vote in More Than One Class

A creditor whose claim has been allowed in part as a secured claim and in part as an unsecured claim, or who otherwise hold claims in multiple classes, is entitled to accept or reject a Plan in each capacity, and should cast one ballot for each claim.

B. Votes Necessary to Confirm the Plan

If impaired classes exist, the Court cannot confirm the Plan unless (1) at least one impaired class of creditors has accepted the Plan without counting the votes of any insiders within that class, and (2) all impaired classes have voted to accept the Plan, unless the Plan is eligible to be confirmed by “cram-down” on non-accepting classes, as discussed later in Section IV - B.2.

1. Votes Necessary for a Class to Accept the Plan

A class of claims accepts the Plan if both of the following occur: (1) the holders of more than one-half (1/2) of the allowed claims in the class, who vote, cast their votes to accept the Plan, and (2) the holders of at least two-thirds (2/3) in dollar amount of the allowed claims in the class, who vote, cast their votes to accept the Plan.

A class of equity interests accepts the Plan if the holders of at least two-thirds (2/3) in amount of the allowed equity interests in the class, who vote, cast their votes to accept the Plan.

2. Treatment of Nonaccepting Classes

Even if one or more impaired classes reject the Plan, the Court may nonetheless confirm the Plan if the nonaccepting classes are treated in the manner prescribed by § 1129(b) of the Code. A plan that binds nonaccepting classes is commonly referred to as a ‘cram-down plan’. The Code allows the Plan to bind non-accepting classes of claims or equity interests if it meets all the requirements for consensual confirmation except the voting requirements of § 1129(a)(8) of the Code, does not “discriminate unfairly,” and is “fair and equitable” toward each impaired class that has not voted to accept the Plan.

You should consult your own attorney if a “cramdown” confirmation will affect your claim or equity interest, as the variations on this general rule are numerous and complex.

C. Liquidation Analysis

To confirm the Plan, the Court must find that all creditors and equity interest holders who do not accept the Plan will receive at least as much under the Plan as such claim and equity interest holders would receive in a chapter 7 liquidation. A liquidation analysis is attached to this Disclosure Statement as **Exhibit D**. This analysis of the Debtor’s Assets and Liabilities reveals that in a Chapter 7 liquidation all creditors of the estate, with Allowed Claims, would receive a contribution which is less than the projected distribution under the Plan. In a hypothetical Chapter 7 Liquidation, unsecured creditors with Allowed Claims – which are estimated at over \$2,750,000 - would receive less than \$1,650,000.00 or less than a 60% distribution on their Allowed Claims.

In this case, pursuant to the contemplated Plan, unsecured creditors (i.e., general unsecured creditors, executory unsecured creditors and priority unsecured creditors) with Allowed Claims will receive a 100% distribution on their Allowed Unsecured Claims. First, unsecured priority claims will be paid a 100% cash distribution, on or before the second month following the Effective Date of the Plan. Second, general unsecured creditors will be paid a 100% cash distribution, on or before the 60th month following the Effective Date of the Plan. Distributions will be made via cash payments of \$15,000 per month commencing on the 26th month following the Effective Date of the Plan. Third, executory contracts unsecured creditors will be satisfied, 100%, via the assumption their executory contracts based upon the same terms and conditions as existed pre-petition.

D. Feasibility

The Court must find that confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtor or any successor to the Debtor, unless such liquidation or reorganization is proposed in the Plan.

1. Ability to Initially Fund Plan

The Plan Proponent believes that the Debtor will have enough cash on hand on the effective date of the Plan to pay all the claims and expenses that are entitled to be paid on that date. This includes payment for Administrative Expenses estimated at \$20,000.00 which the Debtor has scheduled for the months of July of 2017 through September 2017. The Debtor estimates that at the time of an Order of Confirmation², the debtor will have more than \$25,000.00 in liquid assets to fund the Plan. A five (5) year cash-flow statement and projections, showing the projected amount of cash on hand on the effective date of the Plan, is attached to this disclosure statement as **Exhibit E**.

2. Ability to Make Future Plan Payments And Operate Without Further Reorganization

The Plan Proponent must also show that it will have enough cash over the life of the Plan to make the required Plan payments. The Plan Proponent has provided projected financial information. Those projections are listed in **Exhibit E**.

The Plan Proponent's financial projections show that, after paying operating expenses and post-confirmation taxes, the Debtor will have positive cash-flows on an annual basis. Generally, the Five Year Projected Statement of Operations indicates that the Debtor's income will suffice to make all payments contemplated under the Plan.

Specifically, the financial projections evidence the Debtor's ability to sustain all projected payments under the Plan. First, the Projections evidence the sustained ability to make the monthly secured payments to Class 1, Class 2 and Class 3. Equally, the Projections evidence

² The Debtor contemplates July 2017 Confirmation Date.

the Debtor's ability to satisfy the priority tax payments of \$159.00 on or before the second month following the Effective Date of the Plan. These payments will satisfy the unclassified priority tax claims. Long-term, the projections also evidence the Debtor's ability to satisfy payments to Class 4 General Unsecured Claims. Additionally, via the assumption of the executory contracts which compose the creditors included in Class 5, the Debtor will satisfy the obligations to Class 5 creditors. Therefore, post Confirmation, the Debtor's projected cash-flows demonstrate sustained ability to continue to make payment on the secured debt reorganized through the Plan in addition to all other payments scheduled under the Plan. See, **Exhibit E**.

You Should Consult with Your Accountant or other Financial Advisor If You Have Any Questions Pertaining to These Projections.

V. EFFECT OF CONFIRMATION OF PLAN

A. DISCHARGE OF DEBTOR

1. **Discharge.** To the fullest extent permitted by applicable law, and except as otherwise provided in the Plan, the operative documents implementing the Plan, or the Confirmation Order: (a) on the Effective Date the Confirmation Order shall operate as a discharge under 11 U.S.C. § 1140(d)(1) of the Bankruptcy Code, and as a release of any and all Claims, Debts, Liens, Security Interests, and encumbrances of and against the Reorganized Debtor and all Property that arose before Confirmation, including without limitation, any Claim of a kind specified in §§ 502(g), 502(h), or 502(i) of the Bankruptcy Code, and all principal and interest, whether accrued before, on, or after the Petition Date, regardless of whether (i) a Proof of Claim has been filed or deemed filed, (ii) such Claim has been Allowed pursuant to § 502 of the Bankruptcy Code, or (iii) the Holder of such Claim has voted on the Plan or has voted to reject the Plan; and (b) from and after the Effective Date (i) all Holders of Claims shall be barred and enjoined from asserting against the Reorganized Debtor and his property any Claims, Debts, Liens, Security Interests, and encumbrances of and against all Property of the Estate, and (iii) the Debtor shall be fully and finally discharged of any liability or obligation on a Disallowed Claim or an Interest. Except as otherwise specifically provided herein, nothing in the Plan shall be deemed to waive, limit, or restrict in any manner the discharge granted upon Confirmation of the Plan pursuant to § 1141 of the Bankruptcy Code.

2. **Injunction.** As part of the Confirmation Order, the Bankruptcy Court shall permanently enjoin and prohibit all Holders of Claims, Liens, Security Interests, Liens, encumbrances rights and Interest in, to or against the Debtor, the Property and any of the Reorganized Debtor's assets from asserting, prosecuting or collecting such Claims, Liens, Security Interests (other than Liens or Security Interests expressly continued pursuant to the terms of the Plan or the operative documents between Debtor and the Holder of a Claim regarding the treatment of the Claim under the Plan), encumbrances, rights and Interests against the Reorganized Debtor; provided, however, that such injunction shall not apply to any Claim asserted against the Debtor by a claimant based upon a default by the Debtor in performance of their obligations to the claimant under the Plan.

B. Modification of Plan

The Plan Proponent may modify the Plan at any time before confirmation of the Plan. However, the Court may require a new disclosure statement and/or revoking on the Plan. The Plan Proponent may also seek to modify the Plan at any time after confirmation only if (1) the Plan has not been substantially consummated and (2) the Court authorizes the proposed modifications after notice and a hearing.

Upon request of the Debtor, the United States trustee, or the holder of an allowed unsecured claim, the Plan may be modified at any time after confirmation of the Plan but before the completion of payments under the Plan, to (1) increase or reduce the amount of payments under the Plan on claims of a particular class, (2) extend or reduce the time period for such payments, or (3) alter the amount of distribution to a creditor whose claim is provided for by the Plan to the extent necessary to take account of any payment of the claim made other than under the Plan.

C. Final Decree

Once the estate has been fully administered, as provided in Rule 3022 of the Federal Rules of Bankruptcy Procedure, the Plan Proponent, or such other party as the Court shall designate in the Plan Confirmation Order, shall file a motion with the Court to obtain a final decree to close the case. Alternatively, the Court may enter such a final decree on its own motion.

Respectfully Submitted,

/s/Costa Dorada Apartments
Carlos Fernandez

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

In re:

Case No. 15-04474

COSTA DORADA APARTMENTS, COPR

Chapter 11

Debtor (s)

FIRST PLAN OF REORGANIZATION DATED FEBRUARY 20, 2017

Jesús Enrique Batista-Sánchez, Esq.

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Cond. Mid-Town Center

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**ARTICLE I
SUMMARY**

This Plan of Reorganization (the “Plan”) under chapter 11 of the Bankruptcy Code (the “Code”) proposes to pay creditors of COSTA DORADA APARTMENTS CORP. (the “Debtor”) from cash flows generated from the operation of the Debtor.

This Plan provides for three (3) classes of secured claims, two (2) classes of unsecured claims and one (1) class of equity security holders. Additionally, the Plan provides treatment for unsecured priority tax claims which have not been classified. Unsecured creditors (i.e., priority unsecured creditors, unsecured claims from contract rejection damages (i.e., executory contracts) creditors, and general unsecured creditors) holding allowed claims will receive distributions, which the proponent of this Plan has valued at approximately \$2,750,000 or 100.00%. Of these amounts, \$503,799.35 will be cash distributions to priority and general unsecured creditor and executory contract claims will be satisfied via the assumption of contracts. In addition, this Plan also provides for the payment of administrative claims.

The following chart lists the §507(a)(8) priority tax claims which have been filed against the Debtor and the Debtor’s Estate. If deemed Allowed Claims, as filed, the following chart lists the proposed treatment under the Plan for these claims:

<u>Description</u>	<u>Estimated Amount Owed</u>	<u>Date of Assessment</u>	<u>Treatment</u>
CRIM	155.97	2006-2014	Pmt Interval: 1 payments Amount of Pmt: \$155.97 Begin Date: 2 nd Month End Date: 2 nd Month Interest Rate: 0.00% Total Payout Amount: \$155.97
Corp. Fond del Estado	1.00	Unknown	Pmt Interval: 1 payments Amount of Pmt: \$1.00 Begin Date: 2 nd Month End Date: 2 nd Month Interest Rate: 0.00% Total Payout Amount: \$1.00
Dept. del Trabajo	1.00	Unknown	Pmt Interval: 1 payments Amount of Pmt: \$1.00 Begin Date: 2 nd Month End Date: 2 nd Month Interest Rate: 0.00% Total Payout Amount: \$1.00
Internal Revenue Services	\$1.00	Unknown	Pmt Interval: 1 payments Amount of Pmt: \$1.00 Begin Date: 2 nd Month End Date: 2 nd Month

			Interest Rate:	0.00%
			Total Payout Amount:	\$1.00

All creditors and equity security holders should refer to Articles II through VI of this Plan for information regarding the precise treatment of their claim. A disclosure statement that provides more detailed information regarding this Plan and the rights of creditors and equity security holders has been circulated with this Plan. **Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one. If you do not have an attorney, you may wish to consult one.**

ARTICLE II
CLASSIFICATION OF CLAIMS AND INTERESTS

- 2.01 Class 1. **Allowed Secured Claim of Scotiabank:** Class 1 Claims consist of the Allowed Secured Claim of Scotiabank, if any, which is allegedly secured by the Costa Dorada Property. Scotiabank filed Proof of Claim #1 in the amount of \$1,832,079.
- 2.02 Class 2. **Allowed Secured Claim of CRIM:** Class 2 Claims consist of the Allowed Secured Claim of CRIM, if any, which is allegedly secured by the Costa Dorada Property. CRIM filed Proof of Claim #2 in the amount of \$327,912.63, of which \$243,449.57 is allegedly secured.
- 2.03 Class 3. **Allowed Secured Claim of HACIENDA:** Class 3 consists of the Allowed Secured Claim of Hacienda, if any, which is allegedly secured by the Costa Dorada Property. Hacienda filed Proof of Claim #5 in the amount of \$44,368.55, of which \$17,349.58 is alleged to be secured.
- 2.04 Class 4 **General Unsecured Claims:** Class 4 consists of the (a) pre-petition unsecured claims against the Debtor, other than Allowed Class 5 Claims. The Debtor estimates that there will be approximately \$503,799.35 in Allowed Unsecured Claims.
- 2.05 Class 5 **Unsecured Executory Contracts Rejection Damages Claims.** Class 5 consists of the contract rejection damages claims which may arise if the vacation club contracts are rejected. As of the Petition Date, there are an estimated 150 vacation club contracts outstanding. The average value of these contracts is estimated at \$15,000.00 per contract. If Allowed, the allowed Class 5 Claims are estimated \$2,250,000.00.

2.05 Class 6 **The Debtor's Equity**. Class 6 consists of the Debtor's interest in the assets of the Estate.

ARTICLE III
TREATMENT OF ADMINISTRATIVE EXPENSE CLAIMS,
U.S. TRUSTEES FEES, AND PRIORITY TAX CLAIMS

3.01 Unclassified Claims. Except as otherwise expressly provided for herein, the Debtor shall pay Ordinary Course Administrative Claims according to the existing terms in effect between the Debtor and the Holders of such Ordinary Course Administrative Expense Claims.

3.02 Administrative Expense Claims. All Administrative Expense Claims that are not Ordinary Course Administrative Expenses Claims, including Professional Fee Claims, shall be paid 15 days after the later of (i) the Effective Date, (ii) the date such Administrative Expense Claim becomes an Allowed Administrative Expense Claim, or (iii) the date such Administrative Expense Claim becomes payable pursuant to any agreement between the Debtor or the Reorganized Debtor and the holder of such Administrative Expense Claim.

3.03 Priority Tax Claims.

Description: Priority Tax Claims consist of the Priority Tax Claims which are deemed allowed in this Case. The Debtor believes that four creditors hold claims that may qualify as Priority Tax Claims. First, the Centro de Recaudaciones de Ingresos Municipales ("CRIM") filed Proof of Claim #3, of which \$155.97 constitutes a priority tax claim. Second, Corp. del Fondo del Seguro del Estado ("Fondo"), was scheduled with \$1.00, which constitutes a priority tax claim. Third, Departamento del Trabajo was schedules with \$1.00, which constitutes a priority tax claim. Fourth, the Internal Revenue Services ("IRS"), was scheduled whith \$1.00, which constitutes a priority tax claim.

Treatment: The Priority Tax Claim will be paid in full (100%) via one lump sum payment, to pay the respective amounts owed on each individual and specific priority tax claim, which will be paid on the first date of the second month following the effective date of the Plan.

3.04 United States Trustee Fees. All fees required to be paid by 28 U.S.C. §1930(a)(6) (U.S. Trustee Fees) will accrue and be timely paid until the case is closed, dismissed, or converted to another chapter of the Code. Any U.S. Trustee Fees owed on or before the effective date of this Plan will be paid on the effective date.

ARTICLE IV
TREATMENT OF CLAIMS AND INTERESTS UNDER THE PLAN

4.01 Claims and interests shall be treated as follows under this Plan:

<u>Class</u>	<u>Description</u>	<u>Insider</u>	<u>Impairment</u>	<u>Treatment</u>
1.	<p><u>Allowed Secured Claim of Scotiabank:</u> Class 1 Claims consist of the Allowed Secured Claim of Scotiabank, if any, which is allegedly secured by Debtor’s Commercial Property. Scotiabank filed Proof of Claim #1 in the amount of \$1,832,079.63.</p>	No	Yes	<p><u>Interest Rate.</u> Unless a party with standing objects, confirmation of the Plan and entry of the Confirmation Order shall be deemed a final and binding determination that 4.25% is the applicable and appropriate interest rate to be paid on the Class 1 Secured Claim. If a party with standing files a timely objection to the foregoing applicable interest rate determination on or before the Confirmation Objection Deadline, the Bankruptcy Court shall conduct, as part of the Confirmation Hearing, an evidentiary hearing to determine the applicable interest rate (discount factor) to be paid on the Class 1 Secured Claims.</p> <p><u>Treatment.</u> Any Allowed Class 1 Claim will be satisfied as follows:</p> <ul style="list-style-type: none"> (a) Monthly payments to commence on the 1st day of the 2nd month following the Effective Date of the Plan. Payments will be interest only, based on any outstanding balance due based on 4.25% per annum rate of interest; (b) Payments of Principal equal to 75.00% of the Net Proceeds realized from the sale of each Condominium Unit. The payments of Principal will be made concurrent with the “Close” of the sale of each Unit; (c) Final payment of any remaining principal balance payable on or before the 1st day of Month #25

			<p>following the Effective Date of the Plan;</p> <p>(d) Debtor will pay for real estate taxes and insurance directly and will provide copy of such payments to Any creditor holding an Allowed Class 1 Claim;</p> <p>Any Creditor holding an Allowed Class 1 Claim will retain their liens on the Commercial Property based upon the same terms and conditions as existed pre-petition.</p>
<p>2.</p>	<p><u>Allowed Secured Claim of CRIM:</u> Class 2 Claims consist of the Allowed Secured Claim of CRIM, if any, which is allegedly secured by Debtor’s Commercial Property. CRIM filed Proof of Claim #2 in the amount of \$327,912.63, of which \$243,449.57 is alleged to be secured by the Commercial Property.</p>		<p><u>Interest Rate.</u> Unless a party with standing objects, confirmation of the Plan and entry of the Confirmation Order shall be deemed a final and binding determination that 4.25% is the applicable and appropriate interest rate to be paid on the Class 2 Secured Claim. If a party with standing files a timely objection to the foregoing applicable interest rate determination on or before the Confirmation Objection Deadline, the Bankruptcy Court shall conduct, as part of the Confirmation Hearing, an evidentiary hearing to determine the applicable interest rate (discount factor) to be paid on the Class 2 Secured Claims.</p> <p><u>Treatment.</u> Any Allowed Class 2 Claim will be satisfied as follows:</p> <p>(a) Monthly payments to commence on the 1st day of the 2nd month following the Effective Date of the Plan. Payments will be interest only, based on any outstanding balance due based on 4.25% per annum rate of interest;</p> <p>(b) Payments of Principal equal to 12.50% of the Net Proceeds</p>

			<p>realized from the sale of each Condominium Unit. The payments of Principal will be made concurrent with the “Close” of the sale of each Unit;</p> <p>(c) Final payment of any remaining principal balance payable on or before the 1st day of Month #25 following the Effective Date of the Plan;</p> <p>(d) Any Creditor holding an Allowed Class 2 Claim will retain their liens on the Commercial Property based upon the same terms and conditions as existed pre-petition.</p>
<p>3.</p>	<p><u>Allowed Secured Claim of HACIENDA:</u> Class 3 consists of the Allowed Secured Claim of Hacienda, if any, which is allegedly secured by Debtor’s Commercial Property. Hacienda filed Proof of Claim #5 in the amount of \$44,368.55, of which \$17,349.58 is alleged to be secured by the Commercial Property</p>		<p><u>Interest Rate.</u> Unless a party with standing objects, confirmation of the Plan and entry of the Confirmation Order shall be deemed a final and binding determination that 4.25% is the applicable and appropriate interest rate to be paid on the Class 3 Secured Claim. If a party with standing files a timely objection to the foregoing applicable interest rate determination on or before the Confirmation Objection Deadline, the Bankruptcy Court shall conduct, as part of the Confirmation Hearing, an evidentiary hearing to determine the applicable interest rate (discount factor) to be paid on the Class 3 Secured Claims.</p> <p><u>Treatment.</u> Any Allowed Class 3 Claim will be satisfied as follows:</p> <p>(a) Monthly payments to commence on the 1st day of the 2nd month following the Effective Date of the Plan. Payments will be interest only, based on any outstanding balance due based on 4.25% per annum rate of interest;</p> <p>(b) Payments of Principal equal to 2.50% of the Net Proceeds</p>

				<p>realized from the sale of each Condominium Unit. The payments of Principal will be made concurrent with the “Close” of the sale of each Unit;</p> <p>(c) Final payment of any remaining principal balance payable on or before the 1st day of Month #25 following the Effective Date of the Plan;</p> <p>(d) Any Creditor holding an Allowed Class 3 Claim will retain their liens on the Commercial Property based upon the same terms and conditions as existed pre-petition.</p>
4.	<p><u>General Unsecured Claims:</u> Class 4 consists of the (a) pre-petition unsecured claims against the Debtor, to the extent Allowed, if any, and (b) any other Allowed Claim which is deemed partially or entirely unsecured. The Debtor estimates that there will be approximately \$503,799.35 in Allowed Unsecured Claims.</p>	No	Yes	<p>The Allowed Class 4 General Unsecured Claims, if any, will be satisfied via cash distributions, estimated at 100.00% of Allowed Class 4 General Unsecured Claims. Distributions will be made on a monthly-basis commencing on the 1st day of the 26th month following the Effective Date of the Plan and continue thereafter until satisfaction of all Allowed Class 4 Claims (approximately month #60). Payments will be in the amount of \$15,000.00 per month.</p>
5.	<p><u>Unsecured Executory Contracts Rejection Damages Claims.</u> Class 5 consists of the contract rejection damages claims which may arise if the vacation club contracts are rejected. As of the Petition Date, there are an estimated 150 vacation club contracts outstanding. The average value of these contracts is estimated at \$15,000.00 per contract. If Allowed, the allowed Class 5 Claims are estimated \$2,250,000.00.</p>	No.	Yes.	<p>The Allowed Class 5 claims will be satisfied via the assumption of the executory contracts related to the vacation club rental agreement. The vacation club rental agreements will be assumed based upon the same terms and conditions as existed pre-petition.</p>
6.	<p>Debtors’ Equity (Ownership) Interest over Property of the Estate</p>		No	<p>The Debtor will retain its Ownership Interest.</p>

ARTICLE V
ALLOWANCE AND DISALLOWANCE OF CLAIMS

5.01 Disputed Claim. A disputed claim is a claim that has not been allowed or disallowed by a final non-appealable order, and as to which either: (i) a proof of claim has been filed or deemed filed, and the Debtor or another party in interest has filed an objection; or (ii) no proof of claim has been filed, and the Debtor has scheduled such claim as disputed, contingent, or unliquidated.

5.02 Delay of Distribution on a Disputed Claim. No distribution will be made on account of a disputed claim unless such claim is allowed by a final non-appealable order.

5.03 Settlement of Disputed Claims. The Debtor will have the power and authority to settle and compromise a disputed claim with court approval and compliance with Rule 9019 of the Federal Rules of Bankruptcy Procedure.

ARTICLE VI
PROVISIONS FOR EXECUTORY CONTRACTS AND UNEXPIRED LEASES

6.01 Assumed Executory Contracts and Unexpired Leases.

(a) The Debtor assumes the executory contracts and/or unexpired Leases, listed in the attached **Exhibit 6.1**, effective upon the Effective Date of this Plan as provided in Article VII.

(b) The Debtor will be conclusively deemed to have rejected all executory contracts and/or unexpired leases not expressly assumed under section 6.01(a) above or specifically enumerated or listed in the attached **Exhibit 6.1**, or before the date of the order confirming this Plan, upon the Effective Date of this Plan. A proof of a claim arising from the rejection of an executory contract or unexpired lease under this section must be filed no later than 60 days after the date of the order confirming this Plan. If Allowed, such a rejection damages claim shall constitute a Class 5 Unsecured Claim.

ARTICLE VII
MEANS FOR IMPLEMENTATION OF THE PLAN

1. Source of Payments

Payments and distributions under the Plan will be funded by the following:

The Plan establishes that the Plan will be funded from the cash-flow generated by the retail sale of the Debtor's condominium units. The Debtor owns 34 individual, 2-bedrooms and 2 baths plus a studio, units which form part of the Costa Dorada Apartments. Of these units, the Debtor will market and sale 30-Units. The remaining four (4) Units, will be used to satisfy

vacation club agreements specified in Executory Contracts Section of this Plan. *See*, Section III (F) of the Plan. Per an appraisal dated October 2015, the Units had a market value of \$233,000.00 per Unit. Per the appraisal, the market absorption rate for the units is 12 Quarters or 3-Year (i.e., approximately 1-Unit per Month). For purposes of cash-flows projections, the average sale price is being estimated at \$125,000.00 or approximately 54.00% of the appraised value.

Based upon the above, the Debtor anticipates Net Proceeds from each sale equal to \$112,500.00 which is based on a sales prices of \$125,000.00 minus 10.00% sale related expenses (brokerage fees, deed expenses, closing costs, etc.). Per the terms of this Proposed Chapter 11 Plan, the Debtor proposes to disburse to secured creditors 90.00% of the Net Proceeds of each sale concurrent with the “closing” of each transaction. The Debtor will retain 10.00% of the Net Proceeds of each sale to support general operating expenses as well as the interest expense of the secured claims. The Debtor anticipates that the Units in question can be sold at a rate of 1 Unit per month. The Debtor will contribute the above referenced cash flows to fund the Plan commencing on the Effective Date of the Plan and continue to contribute through the date that Holders of Allowed Classes 1 through 5 Claims receive the payments specified for in the Plan.

2. Post-confirmation Management

The Post-Confirmation Managers of the Debtor shall be the Debtor, Mr. Carlos Fernandez.

ARTICLE VIII GENERAL PROVISIONS

8.01 Definitions and Rules of Construction. The definitions and rules of construction set forth in §§ 101 and 102 of the Code shall apply when terms defined or construed in the Code are used in this Plan.

8.02 Effective Date of Plan. The effective date of this Plan is the first business day following the date that is fourteen days after the entry of the order of confirmation (the “Effective Date”). If, however, a stay of the confirmation order is in effect on that date, the effective date will be the first business day after the date on which the stay of the confirmation order expires or is otherwise terminated.

8.03 Severability. If any provision in this Plan is determined to be unenforceable, the determination will in no way limit or affect the enforceability and operative effect of any other provision of this Plan.

8.04 Binding Effect. The rights and obligations of any entity named or referred to in this Plan will be binding upon, and will inure to the benefit of the successors or assigns of such entity.

8.05 Captions. The headings contained in this Plan are for convenience of reference only and do not affect the meaning or interpretation of this Plan.

8.06 Controlling Effect. Unless a rule of law or procedure is supplied by federal law (including the Code or the Federal Rules of Bankruptcy Procedure), the laws of the Commonwealth of Puerto Rico governs this Plan and any agreements, documents, and instruments executed in connection with this Plan, except as otherwise provided in this Plan.

ARTICLE IX

DISCHARGE AND INJUNCTION

9.01. Discharge. Confirmation of this Plan does not discharge any debt provided for in this Plan until the court grants a discharge on completion of all payments under this Plan, or as otherwise provided in § 1141(d)(5) of the Code. The Debtor will not be discharged from any debt excepted from discharge under § 523 of the Code, except as provided in Rule 4007(c) of the Federal Rules of Bankruptcy Procedure.

Respectfully Submitted,

/s/ Costa Dorada Apartments
Carlos Fernandez

Counsel for Debtor:
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Jesus E. Batista Sanchez, Esq.
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Fax. 787-625-0259

B6A (Official Form 6A) (12/07)

In re **COSTA DORADA APARTMENTS CORP**

Case No. **15-04474**

Debtor

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 husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

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

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
BEACH FRONT COMPLEX CONSISTING IN 34 UNITS OWNED BY COSTA DORADA APARTMENTS CORP. LOCATED AT: STATE RD 466, BAJURAS WARD OF ISABELA, PR	Fee simple	-	6,925,000.00	1,300,000.00
FINCA #24057, FOLIO 237 TOMO 440 DE ISABELA, REGISTRO PROPIEDAD SECCION DE AGUADILLA				
LAND OF APROX. 2,328 SQUARE METERS FINCA #5567 FOLIO 8 TOMO 239 REGISTRO PROPIEDAD SECCION AGUADILLA, PR	SOLE OWNER (DEBTOR)	-	250,000.00	250,000.00
71% interest in pool built on premises of complex Costa Dorada apartments Location: 900 CALLE EMILIO GONZALEZ, ISABELA PR 00662	COMMUNITY PROPERTY	-	706,841.00	0.00

Sub-Total > **7,881,841.00** (Total of this page)

Total > **7,881,841.00**

(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

B6B (Official Form 6B) (12/07)

In re **COSTA DORADA APARTMENTS CORP**

Case No. **15-04474**

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petitioner 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		CASH	-	3,700.00
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.		CHECKING ACCOUNT WITH BANCO SANTANDER, BALANCE AS JUNE 12, 2015	-	33,927.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			
			Sub-Total >	37,627.00
			(Total of this page)	

3 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/97) - Cont.

In re COSTA DORADA APARTMENTS CORP

Case No. 15-04474

Debtor

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
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.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		ACCOUNT RECEIVABLE	-	37,550.00
		OWNERS MONTHLY MAINTENENCE FEES	-	300,000.00
17. Alimony, maintenance, support, and property settlements to 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 interests, 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			
			Sub-Total >	337,550.00
			(Total of this page)	

Sheet 1 of 3 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **COSTA DORADA APARTMENTS CORP**

Case No. **15-04474**

Debtor

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
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.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
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.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.		FURNITURES AND FIXTURES IN TWO BULDINGS OF COSTA DORADA APARTMENTS	-	95,400.00
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
			Sub-Total >	95,400.00
			(Total of this page)	

Sheet **2** of **3** continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re COSTA DORADA APARTMENTS CORP

Case No. 15-04474

Debtor

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
35. Other personal property of any kind not already listed. Itemize.		INVETMENT FOR FUTURE DEVELOPMENT . CONSTRUCTION BLUEPRINTS MASTER DEED INGENEERING SERVICES	-	583,000.00

Sub-Total > **583,000.00**
(Total of this page)
Total > **1,053,577.00**

(Report also on Summary of Schedules)

Sheet 3 of 3 continuation sheets attached to the Schedule of Personal Property

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

In re COSTA DORADA APARTMENTS CORP

Case No. 15-04474

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

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

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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" 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" 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.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D, N A T U R E O F L I E N, A N D D E S C R I P T I O N A N D V A L U E O F P R O P E R T Y S U B J E C T T O L I E N	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M W I T H O U T D E D U C T I N G V A L U E O F C O L L A T E R A L	U N S E C U R E D P O R T I O N, I F A N Y
Account No. xxxxx0687 SCOTIABANK DE PUERTO RICO AVENIDA PONCE DE LEON # 273 San Juan, PR 00917	X	-	BEACH FRONT COMPLEX CONSISTING IN 34 UNITS OWNED BY COSTA DORADA APARTMENTS CORP. LOCATED AT: STATE RD 466, BAJURAS WARD OF ISABELA, PR FINCA #24057, FOLIO 237 TOMO 440 DE ISABELA, REGISTRO PROPIEDAD SECCION DE AGUADILLA				1,661,796.42	0.00
Account No.								
Account No.								
Account No.								
Subtotal (Total of this page)							1,661,796.42	0.00
Total (Report on Summary of Schedules)							1,661,796.42	0.00

0 continuation sheets attached

B6E (Official Form 6E) (4/13)

In re COSTA DORADA APARTMENTS CORPCase No. 15-04474Debtor**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 while debtor was intoxicated

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

* 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.

B6E (Official Form 6E) (4/13) - Cont.

In re **COSTA DORADA APARTMENTS CORP**

Case No. **15-04474**

Debtor

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

Contributions to employee benefit plans

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O M M U N I T Y H W J C	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY	
								A M O U N T E N T I T L E D T O P R I O R I T Y	
Account No. 66-0530335 CORPORACION DEL FONDO DEL SEGURO DEL ESTADO PO BOX 365028 SAN JUAN, PR 00936-5028							1.00	0.00	
Account No.									
Account No.									
Account No.									
Account No.									
Account No.									
Subtotal (Total of this page)							1.00	0.00	1.00

Sheet **1** of **3** continuation sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

BSE (Official Form 6E) (4/13) - Cont.

In re **COSTA DORADA APARTMENTS CORP**

Case No. **15-04474**

Debtor

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

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	H W J C	Husband, Wife, Joint, or Community	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY	
								AMOUNT ENTITLED TO PRIORITY	
Account No. 66-0530335 COMPANIA DE TURISMO PO BOX 9023960 SAN JUAN, PR 00901	-		2007-2011 ARBITRIOS 9%				19,351.00	2,492.00	
								16,859.00	
Account No. 66-0530335 CRIM PO BOX 195387 SAN JUAN, PR 00919-5387	-		PROPERTY TAXES				70,424.20	70,423.20	
								1.00	
Account No. CRIM PO BOX 195387 San Juan, PR 00919-5387	-		PERSONAL PROPERTY TAXES				1,281.78	0.00	
								1,281.78	
Account No. 66-0530335 DEPARTMENT OF LABOR EDIF PRUDENCIO RIVERA MARTINEZ 505 MUNOZ RIVERA AVE SAN JUAN, PR 00919	-		DISABILITY & UNDEMPLOYMENT				1.00	0.00	
								1.00	
Account No. 66-0530335 DPTO DE HACIENDA BAKRUPCY SECTION (424-B) PO BOX 9024140 SAN JUAN, PR 00902-4140	-		2006-2010 CORPORATE TAXES				20,362.00	0.00	
								20,362.00	
Subtotal									72,915.20
(Total of this page)							111,419.98		38,504.78

Sheet **2** of **3** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

B6E (Official Form 6E) (4/13) - Cont.

In re COSTA DORADA APARTMENTS CORP

Debtor

Case No. 15-04474

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

(Continuation Sheet)

Taxes and Certain Other Debts Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
							AMOUNT ENTITLED TO PRIORITY
Account No. DPTO DE HACIENDA BAKRUPTCY SECTION (424-B) PO BOX 9024140 SAN JUAN, PR 00902-4140	-	SPECIAL REAL PROPERTY TAX				10,687.00	0.00 10,687.00
Account No. 66-0530335 IRS CENTRALIZED INSOLVENCY OPERATION PO BOX 7346 PHILADELPHIA, PA 19101-7346	-	941 & 940 PR				1.00	0.00 1.00
Account No.							
Account No.							
Account No.							
Subtotal (Total of this page)						10,688.00	0.00 10,688.00
Total (Report on Summary of Schedules)						122,108.98	72,915.20 49,193.78

Sheet 3 of 3 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

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

In re **COSTA DORADA APARTMENTS CORP**

Case No. **15-04474**

Debtor

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 claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	Husband, Wife, Joint, or Community		CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
	CODEBTOR	H W J C				
Account No. 084-044268 BANCO POPULAR DE PR BANKRUPTCY DEPARTMENT PO BOX 366818 SAN JUAN, PR 00936-6818		-				99,034.10
Account No. 2010 BANCO POPULAR DE PR BANKRUPTCY DEPARTMENT PO BOX 366818 SAN JUAN, PR 00936-6818	X	-	X	X	X	2,503,168.00
Account No. COOPERATIVA A/C SAN RAFAEL PO BOX 960 QUEBRADILLAS, PR 00678	X	-				157,682.00
Account No. COOPERATIVA A/C SAN RAFAEL PO BOX 960 QUEBRADILLAS, PR 00678		-				80,000.00
Subtotal (Total of this page)						2,839,884.10

1 continuation sheets attached

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

In re **COSTA DORADA APARTMENTS CORP**

Case No. **15-04474**

Debtor

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

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S B U R E D	AMOUNT OF CLAIM
		H W J C					
Account No.							
COSTA DORADA BEACH RESORT CALLE EMILIO GONZALEZ #900 Isabela, PR 00662		-			X		1.00
Account No.							
GOLDMAN ANTONETTI PO BOX 70364 San Juan, PR 00936-8364		-					25,000.00
Account No.							
PARADOR VISTA MAR CORP CALLE EMILIO GONZALEZ #900 Isabela, PR 00662		-				X	501,940.00
Account No.							
Account No.							
Subtotal (Total of this page)							526,941.00
Total (Report on Summary of Schedules)							3,366,825.10

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

11:44 AM

COSTA DORADA APARTMENTS, CORP.**Balance Sheet**

As of December 31, 2016

01/23/17

Accrual Basis

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
Banco Santander-1761	454.78
Banco Santander - 0580	775.34
Banco Santander - DIP 7041	31,851.19
Banco Santander - DIP 7068	367.49
Petty Cash	335.71
Total Checking/Savings	33,784.51
Accounts Receivable	
Accounts Receivable - R/P	26,709.90
Accounts Receivable - T/S	37,550.00
Total Accounts Receivable	64,259.90
Other Current Assets	
Prepaid Corporate Tax	4,300.00
Total Other Current Assets	4,300.00
Total Current Assets	102,344.41
Fixed Assets	
Accumulated Depreciation	
A/D - Building	-1,525,388.74
A/D - Swimming Pool	-388,762.91
A/D Furniture & Fixture	-495,472.08
Total Accumulated Depreciation	-2,409,623.73
Buildings and Improvements	6,696,200.61
Furniture and Fixture	495,472.08
Land	666,666.00
Swimming Pool	706,841.71
Total Fixed Assets	6,155,556.67
Other Assets	
Deferred Charges	
Def. Charges Adm. Fees	10,312.50
Def. Charges Blueprints	64,444.95
Def. Charges Eng. Cost	39,874.90
Def. Charges Master Deed	85,937.60
Def. Charges Other Costs	43,312.50
Def. Charges Sales & Prom.	6,874.90
Total Deferred Charges	250,757.35
Deposit Stamp Machine	300.00
Land held for Development	333,333.00
Utilities Deposit	2,100.00
Total Other Assets	586,490.35
TOTAL ASSETS	6,844,391.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	112.00
Accounts Payable - R/P	3,018,545.94
Total Accounts Payable	3,018,657.94

11:44 AM

COSTA DORADA APARTMENTS, CORP.**Balance Sheet**

As of December 31, 2016

01/23/17

Accrual Basis

	Dec 31, 16
Other Current Liabilities	
BPPR Credit Line	94,712.53
Deferred Revenue - T/S	564,061.54
Income Tax Payable	44,368.55
Personal Property Tax Payable	2,163.29
Real Property Tax Payable	327,912.63
Room Tax Payable	
Current	1,318.00
Room Tax Payable - Other	27,409.00
Total Room Tax Payable	28,727.00
Total Other Current Liabilities	1,061,945.54
Total Current Liabilities	4,080,603.48
Long Term Liabilities	
Notes Payable	
Carmen Vega	50,000.00
Fondo Rios Pasarell	100,000.00
Myrna Hau	27,000.00
Total Notes Payable	177,000.00
Scotiabank - 163800076	1,832,079.63
Total Long Term Liabilities	2,009,079.63
Total Liabilities	6,089,683.11
Equity	
Additional Paid in Capital	218,000.00
Capital Stock	1,000,000.00
Retained Earnings	-288,151.41
Net Income	-175,140.27
Total Equity	754,708.32
TOTAL LIABILITIES & EQUITY	6,844,391.43

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COSTA DORADA APARTMENTS, CORP.

01/23/17

Profit & Loss

Accrual Basis

December 2016

	Dec 16
Ordinary Income/Expense	
Income	
Lodging Sales	19,371.07
Total Income	19,371.07
Gross Profit	19,371.07
Expense	
Bank Service Charges	72.22
Commission	-451.50
Condo Hotel Administration Fees	7,500.00
Depreciation Expense	14,105.50
Guest Entertainment	200.00
Hotel Supplies	576.48
Housekeeping Fees	5,360.00
Professional Fees	
Security	1,742.87
Total Professional Fees	1,742.87
Repairs and Maintenance	1,601.91
Utilities	
Electricity	2,664.20
Water	1,012.57
Total Utilities	3,676.77
Total Expense	34,384.25
Net Ordinary Income	-15,013.18
Net Income	-15,013.18

EXHIBIT F

Five Year Cash Flow Projections
 Case Numb. #15-04474
 Debtor: Costa Dorada

	2017	January	February	March	April	May	June	July	August	September	October	November	December
Income													
Net proceeds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Avai. Inc.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses													
Operating Expenses													
CRIM													
Cop. Fondo del Estado													
Dept. del trabajo													
IRS													
Class 1													
Class 2													
Class 3													
Class 4													
Administrative Payment													
Total of Pmts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 7,000	\$ 14,580	\$ 14,421	\$ 2,000	\$ 2,000
Month Ending Cash		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ (7,000)	\$ (7,000)	\$ (14,580)	\$ (14,421)	\$ (2,987)	\$ (2,686)
Cummulative Cash		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 43,000	\$ 36,000	\$ 21,420	\$ 6,999	\$ 4,012	\$ 1,325

2018	January	February	March	April	May	June	July	August	September	October	November	December
Income												
Net Proceeds	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500
Total Avai. Inc.	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500
Expenses												
Operating Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CRIM	-	-	-	-	-	-	-	-	-	-	-	-
Cop. Fondo del Estado	-	-	-	-	-	-	-	-	-	-	-	-
Dept. del trabajo	-	-	-	-	-	-	-	-	-	-	-	-
IRS	-	-	-	-	-	-	-	-	-	-	-	-
Class 1	\$ 90,585	\$ 90,284	\$ 89,983	\$ 89,682	\$ 89,381	\$ 89,080	\$ 88,778	\$ 88,477	\$ 88,176	\$ 87,875	\$ 87,574	\$ 87,273
Class 2	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450	\$ 14,450
Class 3	\$ 2,850	\$ 2,850	\$ 2,850	\$ 2,850	\$ 500	-	-	-	-	-	-	-
Class 4	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Payment	-	-	-	-	-	-	-	-	-	-	-	-
Total of Payments	\$ 112,885	\$ 112,584	\$ 112,283	\$ 111,982	\$ 109,331	\$ 108,530	\$ 108,228	\$ 107,927	\$ 107,626	\$ 107,325	\$ 107,024	\$ 106,723
Month Ending Cash	\$ (385)	\$ (84)	\$ 217	\$ 518	\$ 3,169	\$ 3,970	\$ 4,272	\$ 4,573	\$ 4,874	\$ 5,175	\$ 5,476	\$ 5,777
Cummulative Cash	\$ 940	\$ 856	\$ 1,073	\$ 1,591	\$ 4,760	\$ 8,730	\$ 13,002	\$ 17,575	\$ 22,449	\$ 27,624	\$ 33,100	\$ 38,877

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
2019												
Income												
Net Proceeds	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500
Total Avai. Inc.	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Expenses												
Operating Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CRIM	-	-	-	-	-	-	-	-	-	-	-	-
Cop. Fondo del Estado	-	-	-	-	-	-	-	-	-	-	-	-
Dept. del trabajo	-	-	-	-	-	-	-	-	-	-	-	-
IRS	-	-	-	-	-	-	-	-	-	-	-	-
Class 1	\$ 86,972	\$ 86,671	\$ 86,370	\$ 86,069	\$ 85,768	\$ 85,467	\$ 85,166					
Class 2	\$ 14,150	\$ 14,150	\$ 14,150	\$ 14,150	\$ 14,150							
Class 3	-	-	-	-	-	-	-	-	-	-	-	-
Class 4	-	-	-	-	-	-	-	-	-	-	-	-
Total of Pmnts	106,122	105,821	105,520	105,219	104,918	90,467	90,166	5,000	5,000	20,000	20,000	20,000
Month Ending Cash	\$ 18,878	\$ 19,179	\$ 19,480	\$ 19,781	\$ 20,082	\$ 34,533	\$ 34,834	\$ 120,000	\$ 120,000	\$ 105,000	\$ 105,000	\$ 105,000
Cummulative Cash	\$ 57,755	\$ 76,934	\$ 96,414	\$ 116,195	\$ 136,277	\$ 170,810	\$ 205,644	\$ 325,644	\$ 445,644	\$ 550,644	\$ 655,644	\$ 760,644

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
2020												
Income												
Net Proceeds	\$ 112,500	\$ 112,500	\$ 112,500	\$ 112,500	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Total Avai. Inc.	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Expenses												
Operating Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CRIM	-	-	-	-	-	-	-	-	-	-	-	-
Cop. Fondo del Estado	-	-	-	-	-	-	-	-	-	-	-	-
Dept. del trabajo	-	-	-	-	-	-	-	-	-	-	-	-
IRS	-	-	-	-	-	-	-	-	-	-	-	-
Class 1	-	-	-	-	-	-	-	-	-	-	-	-
Class 2	-	-	-	-	-	-	-	-	-	-	-	-
Class 3	-	-	-	-	-	-	-	-	-	-	-	-
Class 4	-	-	-	-	-	-	-	-	-	-	-	-
Total of Prmts	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Month Ending Cash	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
Cummulative Cash	\$ 865,644	\$ 970,644	\$ 1,075,644	\$ 1,180,644	\$ 1,285,644	\$ 1,390,644	\$ 1,495,644	\$ 1,600,644	\$ 1,705,644	\$ 1,810,644	\$ 1,915,644	\$ 2,020,644

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
2021												
Income												
Net Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Avai. Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses												
Operating Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CRIM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cop. Fondo del Estado	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dept. del trabajo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 4	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total of Pmnts	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Month Ending Cash	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
Cummulative Cash	\$ 2,000,644	\$ 1,980,644	\$ 1,960,644	\$ 1,940,644	\$ 1,920,644	\$ 1,900,644	\$ 1,880,644	\$ 1,860,644	\$ 1,840,644	\$ 1,820,644	\$ 1,800,644	\$ 1,780,644

	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
2022												
Income												
Net Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Avai. Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenses												
Operating Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CRIM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cop. Fondo del Estado	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dept. del trabajo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class 4	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total of Pmnts	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Month Ending Cash	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)
Cummulative Cash	\$ 1,760,644	\$ 1,740,644	\$ 1,720,644	\$ 1,700,644	\$ 1,680,644	\$ 1,660,644	\$ 1,655,644	\$ 1,650,644	\$ 1,645,644	\$ 1,640,644	\$ 1,635,644	\$ 1,630,644

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

In re COSTA DORADA APARTMENTS CORP

Case No. 15-04474

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

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

Name and Mailing Address, Including Zip Code,
of Other Parties to Lease or Contract

Description of Contract or Lease and Nature of Debtor's Interest.
State whether lease is for nonresidential real property.
State contract number of any government contract.

**COSTA DORADA APARTMENTS CORP
CALLE EMILIO GONZALEZ
NO 900
Isabela, PR 00662**

**TIME SHARING AGREEMENTS . SEE ATTACHD
EXHIBIT THAT INDICATES NAME AND
CONTRACT NUMBER**

MARIA FELICIANO /CONTRACT #6384-0224
PO BOX 2726
ARECIBO, PR 00613

VICTOR REYES / CONTRACT #6384-0227
APARTADO 360
COROZAL, PR 00783

ARAMINTO CRUZ /CONTRACT #6384-0231
CALE 616 BZN 110
MANATI, PR 00674

EFRAIN DELGADO /CONTRACT #6384-0233
HC 03 BOX 6513-3
HUMACAO, PR 00791

RAFAEL NIEVES /CONTRACT #6384-0239
HC 01 BOX 12011
HATILLO, PR 00659

TOMAS FLORES /CONTRACT #6384-0240
HC 71 BOX 7285
CAYEY, PR 00736

JOEL RIVERA /CONTRACT #6384-0249
URB. VILLA CRISTINA H-4
COAMO, PR 00769

ANDRES ANTONETTI /CONTRACT #6384-0244
URB. VILLA DEL CARMEN
2407 CALLE TURIN
PONCE, PR 00716-2221

BLAS COLON /CONTRACT #6384-0245
PO BOX 442
ORCOVOIS, PR 00720

CARLOS RUIZ /CONTRACT #6384-0246
URB. VILLA SERENA
SANTA ISABEL, PR 00757

JOSE CADIZ / CONTRACT #6384-0251
PO BOX 2763
GUAYAMA, PR 00784

REINALDO RIOS /CONTRACT #6384-0255
CRISANTEMO 84
VEGA BAJA, PR 00693

REY DEL RIO /CONTRACT #6384-0256
CALLE PERU A-7
URB. HACIENDA DE MONTE VERDE
VEGA BAJA, PR 00693

ELIS MARTINEZ /CONTRACT #6384-0259
SAN ANTONIO 87 CALLE 2
DORADO, PR 00646-5838

FELIX MALDONADO /CONTRACT #6384-0264
CALLE 5 F-17
URB. STA. MARIA
CAROLINA, PR 00985

JOSE BUSQUETS /CONTRACT #6384-0269
PO BOX 300
MAYAGUEZ, PR 00680

LUZ HERNANDEZ /CONTRACT #6384-0272
CALLE CONCHA
LEVITTOWN, PR 00949

ALMA N. ORTIZ /CONTRACT #6384-0274
CALLE 3 F-3
VILLAS DE SAN AGUSTIN
BAYAMON, PR 00959

FILEMON VALENTIN /CONTRACT #6384-0277
RR-4 BZN 13375
AÑASCO, PR 00610

GABRIEL BOUCHAMP/CONTRACT #6384-0278
PO BOX 3926
GUAYNABO, PR 00970-3926

HAROLD MARRERO /CONTRACT #6384-0279
4-3 H -4 C-19
ALTURAS MONTEBRISAS
FAJARDO, PR 00738

HECTOR ORTIZ / CONTRACT #6384-0280
URB. VILLA DEL MONTE 82
CALLE MONTE BLANCO
TOA ALTA, PR 00953

JAIME FELICIANO / CONTRACT #6384-0281
PO BOX 705
ADJUNTAS, PR 00601

LUIS N. GONZALEZ /CONTRACT #6384-0282
PO BOX 340207
SAN ANTONIO, TX 78234

MARIO VEGA /CONTRACT #6384-0283
3070 ALBERT DRIVE
GREEBBAY, WI 54311

SAUL BONET /CONTRACT #6384-0284
URB. SIERRA LINDA O-11
CABO ROJO, PR 00623

LUIS ROSADO /CONTRACT #6384-0285
PO BOX 144
VILLALBA, PR 00766-0144

EDDIE PEREZ /CONTRACT #6384-0289
PO BOX 840
ISABELA, PR 00662-0840

FELIX ROSADO /CONTRACT #6384-0290
PO BOX 350
QUEBRADILLAS, PR 00678

ARMANDO OLIVO /CONTRACT #6384-0291
APT. 229
VIRGINIA VALLEY COURT
JUNCOS, PR 00777

JOSE ROSA /CONTRACT # 6384-0293
PO BOX 119
QUEBRADILLAS, PR 00678

JOSE VELAZQUEZ /CONTRACT #6384-0294
PO BOX 886
LAS PIEDRAS, PR 00771

LOUIS HODGES /CONTRACT #6384-0296
URB SANTA MARTA
CALLE E C-3
SAN GERMAN, PR 00683

MIGUEL TORRES /CONTRACT #6384-0298
PO BOX 2213
MOCA, PR 00676

CARLOS SANTIAGO /CONTRACT #6384-0302
BOX 127
FAJARDO, PR 00738

WILSON COLON /CONTRACT #6384-0303
HC 04 BOX 21127
LAJAS, PR 00667

LIZZIE AYALA /CONTRACT #6384-0305
H 9 CALLE B
URB. TERRANOVA
GUAYNABO, PR 00969

SHIRLEY FLORES /CONTRACT #6384-0306
CALLE DORREGO 103
ENSANCHE VIVALDI
MAYAGUEZ, PR 00680

ROSA MOLINA /CONTRACT #6384-0310
CALLE 206 BLQ. GV-5
COUNTRY CLUB
CAROLINA, PR 00982

MAYRA MONTALVO /CONTRACT #6384-0311
HC 05 BOX 53490
AGUADILLA, PR 00603-9541

EFRAIN VAZQUEZ /CONTRACT #6384-0312
PMB 250 BOX 4000
SANTA ISABEL, PR 00757

DR. LUIS RUIZ /CONTRACT #6384-0314
ADUANA 257
SUITE 364
MAYAGUEZ, PR 00681

DR. ERIC BAEZ /CONTRACT #6384-0315
PO BOX 250515
AGUADILLA, PR 00604-0515

LUIS RAMIREZ /CONTRACT #6384-0316
URB VALLE HERMOSO
Z-8 CALLE OLMO
HORMIGUEROS, PR 00660

ADRIAN ACEVEDO /CONTRACT #6384-0317
PO BOX 462
MERCEDITA, PR 00715-0462

HECTOR MENDEZ /CONTRACT #6384-0384
URB LA LULA
CALLE 6 H-2
PONCE, PR 00730

MALDIEL BELTRAN /CONTRACT #6384-0319
URB. APRIL GARDENS
CALLE 17 L-5
LAS PIEDRAS, PR 00771

COSME ORTIZ /CONTRACT #6384-0323
JARDINES DE GUAMANI
CALLE 16 D-46
GUAYAMA, PR 00784

ALBERTO OCASIO /CONTRACT #6384-0325
HC 37 BOX 7762
GUANICA, PR 00653

MARILU TOSADO /CONTRACT #6384-0326
PO BOX 143762
CAMUY, PR 00614

LILLIAN Y. RIVERA /CONTRACT #6384-0327
PO BOX 2017 PMB 572
LAS PIEDRAS, PR 00771

JUAN P. DAVILA /CONTRACT #6384-0328
PO BOX 1893
VEGA ALTA, PR 00692-1893

HECTOR SANCHEZ /CONTRACT #6384-0329
14448 IBSEN DRIVE
FOUNTAIN HILLS, AZ 85268

DR. PEDRO VELEZ /CONTRACT #6384-0330
CARR 413 KM 07
COLINAS DE ENSENEDA
RINCON, PR 00677

MARIA CAJIGAS /CONTRACT #6384-0337
42320 CALLE MALASIA
ISABELA, PR 00662

LUIS R. GONZALEZ /CONTRACT #6384-0338
CALLE 10 J-466
ALTURAS DE RIO GRANDE
RIO GRANDE, PR 00745

EDWIN MENDOZA /CONTRACT #6384-0339
QUINTAS DE CAMPECHE
609 CALLE FLAMBOYAN
CAROLINA, PR 00987-7162

JANNIS NORIEGA /CONTRACT #6384-0341
RESIDENCIAS LOMAS DEL SOL
730 CALLE ARGENTINA
ISABELA, PR 00662

JOSE R. MALDONAD /CONTRACT #6384-0342
URB LAS LOMAS 1704
CALLE 2 SO
SAN JUAN, PR 00921

LEONEL OSORIA /CONTRACT #6384-0343
PO BOX 751
HATILLO, PR 00659

JOSE APONTE /CONTRACT # 6384-0345
CALLE TIBOLI 311
ESTANCIAS DE TORTUGUERO
VEGA BAJA, PR 00693

JOSE MIRANDA /CONTRACT #6384-0351
CALLE HWV SANTAELLA 78
COAMO, PR 00759

EDUARDO ROSADO /CONTRACT #6384-0352
URB LAS LOMAS VERDES
2-R 1 CALLE HIBISCO
BAYAMON, PR 00956-3415

MARIA E. MARRERO /CONTRACT #6384-0349
PO BOX 6711
MAYAGUEZ, PR 00681

JOSEFINA RAMIREZ /CONTRACT #6384-0354
URB SANTA RITA
CALLE 14 E-2
VEGA ALTA, PR 00692

EUGENIO RAMOS /CONTRACT #6384-0354
PO BOX 1691
SAN SEBASTIAN, PR 00685

ISMAEL MENDEZ /CONTRACT #6384-0353
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