

Fill in this information to identify the case:

United States Bankruptcy Court for the _____ District of Puerto Rico (State)

Case number (if known): _____ Chapter 11

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name

Lawyers Specialists in social Security benefit claims and other Federal Cases, P.S.C.

2. All other names debtor used in the last 8 years

Include any assumed names, trade names, and doing business as names

3. Debtor's federal Employer Identification Number (EIN)

66-0710635

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

361 Capitan Abreu
Number Street

PO Box 990
Number Street

Arecibo P.R. 00612
City State ZIP Code

P.O. Box
Arecibo P.R. 00613-0990
City State ZIP Code

Puerto Rico, USA
County

Location of principal assets, if different from principal place of business

Number Street

City State ZIP Code

5. Debtor's website (URL)

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: Professional Corporation

Debtor: Lawyers Specialists...
Name

Case number (if known): _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above.

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11.

Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11 (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

No

Yes: District _____ When _____ Case number _____
MM / DD / YYYY

District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list.

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

No

Yes: Debtor _____ Relationship _____
District _____ When _____
MM / DD / YYYY

Case number, if known _____

List all cases. If more than 1, attach a separate list.

Debtor Name Lawyers Specialists Case number (if known) _____

11. Why is the case filed in this district? *Check all that apply.*
 Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
 A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? No Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? *(Check all that apply.)*
 It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety. What is the hazard? _____
 It needs to be physically secured or protected from the weather.
 It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
 Other it has been seized by the Treasury Dept. of Puerto Rico

Where is the property? 361 Capitan Abreu
 Number Street
Arrecibo PR 00612
 City State ZIP Code

Is the property insured?
 No Yes. Insurance agency _____
 Contact name: _____
 Phone: _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*
 Funds will be available for distribution to unsecured creditors.
 After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors
 1-49 1,000-5,000 25,001-50,000
 50-99 5,001-10,000 50,001-100,000
 100-199 10,001-25,000 More than 100,000
 200-999

15. Estimated assets
 \$0-\$50,000 \$1,000,001-\$10 million \$500,000,001-\$1 billion
 \$50,001-\$100,000 \$10,000,001-\$50 million \$1,000,000,001-\$10 billion
 \$100,001-\$500,000 \$50,000,001-\$100 million \$10,000,000,001-\$50 billion
 \$500,001-\$1 million \$100,000,001-\$500 million More than \$50 billion

Debtor Lawyers Specialists Case number (if any) _____

16. Estimated liabilities
- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING – Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

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

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 2/4/2016
MM / DD / YYYY

Susan M. Cordero Ladner
Signature of authorized representative of debtor

Title PRESIDENT

Susan M. Cordero Ladner
Printed name

18. Signature of attorney

Maria Soledad Lozada Figueroa
Signature of attorney for debtor

Date 2/4/2016
MM / DD / YYYY

Maria Soledad Lozada Figueroa
Printed name

Lozada Law & Associates, LLC
Firm name

PO Box 902388
Number Street

San Juan
City

PR 00902-3888
State ZIP Code

787-533-1400
Contact phone

msl@lozadalaw.com
Email address

222811
Bar number

P.R.
State

**CERTIFIED COPY OF RESOLUTION OF
LAWYERS SPECIALISTS IN SOCIAL SECURITY BENEFIT CLAIMS AND OTHER
FEDERAL CASES P.S.C. AUTHORIZING
THE FILLING OF PETITION FOR REORGANIZATION
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

I, the undersigned, as Treasurer of Lawyers Specialists in Social Security Benefit Claims and Other Federal Cases P.S.C. a profit corporation duly and legally organized and existing and in good standing under and by virtue of the Laws of the Commonwealth of Puerto Rico, **CERTIFY:**

That, pursuant to an Action by Unanimous Written Consent of the board of shareholders Diaz, Romero & Son Enterprises, Inc., in accordance with Section 4.01(E) of the General Corporation Law of Commonwealth of Puerto Rico, the following resolutions was unanimously adopted:


"WHEREAS, **LAWYERS SPECIALISTS IN SOCIAL SECURITY BENEFIT CLAIMS AND OTHER FEDERAL CASES P.S.C.**, due to the economic situation prevailing in Puerto Rico, increased operational costs, inability to negotiate under reasonable terms various debts, certain labor disputes and other claims, is unable to meet its obligations as the mature;

NOW therefore, be it **RESOLVED** that a Petition in Proceedings under Chapter 11 (Reorganization) of the Bankruptcy Code of the United States of America be filed by the Corporation and that Mrs. Susan Marie Cordero Ladner, Chairman of the Board of shareholders and President, acting individually, be and hereby is authorized to execute on behalf of the Corporation and for it all the necessary document for the filing of a Petition under Chapter 11 of the Bankruptcy code;

FURTHER RESOLVED, that Mrs. Susan Marie Cordero Ladner be and hereby is authorized to pay unto the Clerk of the Court all necessary filing fees required by law by the Corporation or in its behalf; and

FURTHER RESOLVED, that Maria Soledad Lozada, Lozada and Law & Associates, LLC, be employed to act as counsel for the Corporation in such bankruptcy proceedings."

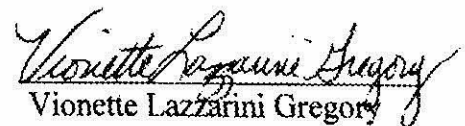
IN TESTIMONY WHEREOF, I have hereunder set my hand and affixed the Seal of the Corporation, in the City of San Juan, Puerto Rico, on this 4th day of February, 2016.



Susan Marie Cordero Ladner

President

Lawyers Specialists in Social Security Benefit Claims and Other Federal Cases P.S.C.



Vionette Lazzarini Gregory

Treasurer

Fill in this information to identify your case:

Debtor 1 Lawyers Specialist
First Name Middle Name Last Name

Debtor 2
(Spouse, if filing) First Name Middle Name Last Name

United States Bankruptcy Court for the: _____ District of Puerto Rico

Case number
(if known) _____

Check if this is an amended filing

Official Form 104

For Individual Chapter 11 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims Against You and Are Not Insiders 12/15

If you are an individual filing for bankruptcy under Chapter 11, you must fill out this form. If you are filing under Chapter 7, Chapter 12, or Chapter 13, do not fill out this form. Do not include claims by anyone who is an *insider*. Insiders include your relatives; any general partners; relatives of any general partners; partnerships of which you are a general partner; corporations of which you are an officer, director, person in control, or owner of 20 percent or more of their voting securities; and any managing agent, including one for a business you operate as a sole proprietor. 11 U.S.C. § 101. Also, do not include claims by secured creditors unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information.

Part 1: List the 20 Unsecured Claims in Order from Largest to Smallest. Do Not Include Claims by Insiders.

		Unsecured claim
1	<p><u>Treasury Department of Puerto Rico</u> <small>Creditor's Name</small></p> <p><u>PO Box 902 4140</u> <small>Number Street</small></p> <p><u>San Juan P.R. 00902-4140</u> <small>City State ZIP Code</small></p> <p>Contact: _____</p> <p>Contact phone: _____</p> <p>What is the nature of the claim? _____</p> <p>As of the date you file, the claim is: Check all that apply.</p> <p><input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply</p> <p>Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____</p> <p style="margin-left: 40px;">Value of security: - \$ _____</p> <p style="margin-left: 40px;">Unsecured claim: \$ _____</p>	\$ <u>387,471.21</u>
2	<p><u>IRS</u> <small>Creditor's Name</small></p> <p>_____ <small>Number Street</small></p> <p>_____ <small>City State ZIP Code</small></p> <p>Contact: _____</p> <p>Contact phone: _____</p> <p>What is the nature of the claim? _____</p> <p>As of the date you file, the claim is: Check all that apply.</p> <p><input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply</p> <p>Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____</p> <p style="margin-left: 40px;">Value of security: - \$ _____</p> <p style="margin-left: 40px;">Unsecured claim: \$ _____</p>	\$ <u>450,000.00</u>

Debtor 1 Lawyers Specialists
First Name Middle Name Last Name

Case number (if known) _____

Unsecured claim

3	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
4	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
5	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
6	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
7	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____

Debtor 1

Lawyers Specialists
 First Name Middle Name Last Name

Case number (if known)

Unsecured claim

8	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
9	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
10	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
11	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____
12	Creditor's Name _____ Number _____ Street _____ _____ City _____ State _____ ZIP Code _____ Contact _____ Contact phone _____	What is the nature of the claim? _____ \$ _____ As of the date you file, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed <input type="checkbox"/> None of the above apply Does the creditor have a lien on your property? <input type="checkbox"/> No <input type="checkbox"/> Yes. Total claim (secured and unsecured): \$ _____ Value of security: - \$ _____ Unsecured claim \$ _____

Debtor 1

Lawyer Specialists
First Name Middle Name Last Name

Case number (if known) _____

Unsecured claim

13 _____ \$ _____
 What is the nature of the claim? _____
 As of the date you file, the claim is: Check all that apply.
 Contingent
 Unliquidated
 Disputed
 None of the above apply
 Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim \$ _____

Creditor's Name _____
 Number _____ Street _____
 City _____ State _____ ZIP Code _____
 Contact _____
 Contact phone _____

14 _____ \$ _____
 What is the nature of the claim? _____
 As of the date you file, the claim is: Check all that apply.
 Contingent
 Unliquidated
 Disputed
 None of the above apply
 Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim \$ _____

Creditor's Name _____
 Number _____ Street _____
 City _____ State _____ ZIP Code _____
 Contact _____
 Contact phone _____

15 _____ \$ _____
 What is the nature of the claim? _____
 As of the date you file, the claim is: Check all that apply.
 Contingent
 Unliquidated
 Disputed
 None of the above apply
 Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim \$ _____

Creditor's Name _____
 Number _____ Street _____
 City _____ State _____ ZIP Code _____
 Contact _____
 Contact phone _____

16 _____ \$ _____
 What is the nature of the claim? _____
 As of the date you file, the claim is: Check all that apply.
 Contingent
 Unliquidated
 Disputed
 None of the above apply
 Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim \$ _____

Creditor's Name _____
 Number _____ Street _____
 City _____ State _____ ZIP Code _____
 Contact _____
 Contact phone _____

17 _____ \$ _____
 What is the nature of the claim? _____
 As of the date you file, the claim is: Check all that apply.
 Contingent
 Unliquidated
 Disputed
 None of the above apply
 Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim \$ _____

Creditor's Name _____
 Number _____ Street _____
 City _____ State _____ ZIP Code _____
 Contact _____
 Contact phone _____

Debtor 1 Lauinger Specialist
First Name Middle Name Last Name

Case number (if any) _____

Unsecured claim

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What is the nature of the claim? _____ \$ _____

Creditor's Name _____
 Name Street _____
 City State ZIP Code _____
 Contact _____
 Contact phone _____

As of the date you file, the claim is: Check all that apply

Contingent
 Unliquidated
 Disputed
 None of the above apply

Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim: \$ _____

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What is the nature of the claim? _____ \$ _____

Creditor's Name _____
 Name Street _____
 City State ZIP Code _____
 Contact _____
 Contact phone _____

As of the date you file, the claim is: Check all that apply

Contingent
 Unliquidated
 Disputed
 None of the above apply

Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim: \$ _____

20

What is the nature of the claim? _____ \$ _____

Creditor's Name _____
 Name Street _____
 City State ZIP Code _____
 Contact _____
 Contact phone _____

As of the date you file, the claim is: Check all that apply

Contingent
 Unliquidated
 Disputed
 None of the above apply

Does the creditor have a lien on your property?
 No
 Yes. Total claim (secured and unsecured): \$ _____
 Value of security: - \$ _____
 Unsecured claim: \$ _____

Part 2: Sign Below

Under penalty of perjury, I declare that the information provided in this form is true and correct.

X Ronan M. Cordero X
Signature of Debtor 1

Signature of Debtor 2

Date 2/4/2016
MM / DD / YYYY

Date _____
MM / DD / YYYY

Document Page 11 of 12
United States Bankruptcy Court
District of Puerto Rico

IN RE:

Case No. _____

Cordero, Cordero & Asociados-Asesores

Chapter 11

Debtor(s)

VERIFICATION OF CREDITOR MATRIX

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

Date: February 4, 2016

Signature: /s/ SUSAN M CORDERO LADNER
SUSAN M CORDERO LADNER,

Debtor

Date: _____

Signature: _____

Joint Debtor, if any

Cordero, Cordero & Asociados-Asesores

Maria S. Lozada Figueroa
PO BOX 9023888
SAN JUAN, PR 00921-3888

Treasury Department Of Puerto Rico
P.O. Box 9024140
San Juan, PR 00902-4140