Case 12-30232 Doc 1 Filed 08/09/12 Entered 08/09/12 20:15:08 Desc Main Document Page 1 of 22

United .	States Bankı District of U		Court Voluntary P					Petition
Name of Debtor (if individual, enter Last, First Parkinson Investments, L.L.C.	Middle):		Name	of Joint De	ebtor (Spouse)) (Last, First	, Middle):	
All Other Names used by the Debtor in the last (include married, maiden, and trade names): FDBA C & M Tires, Inc. dba Big O					used by the J maiden, and		in the last 8 years):	
Last four digits of Soc. Sec. or Individual-Taxpe (if more than one, state all) 16-1616975	ayer I.D. (ITIN) No./0	Complete EIN	Last for	our digits o	f Soc. Sec. or	Individual-	Taxpayer I.D. (ITIN) No	o./Complete EIN
Street Address of Debtor (No. and Street, City, 666 West 1200 North Clinton, UT	and State):	ZIP Code	Street	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code				
Country of Parishana and false Private at Place		84015	Count	v of Dooida	man on of the	Deimoimal DI	and of Dunimana	
County of Residence or of the Principal Place o	f Business:		Count	y of Reside	ence or of the	Principal Pi	ace of Business:	
Mailing Address of Debtor (if different from str	eet address):		Mailir	ig Address	of Joint Debto	or (if differe	nt from street address):	
	Г	ZIP Code	4					ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):	5140 Sout Roy, UT 84		st					•
Type of Debtor (Form of Organization) (Check one box)		of Business					otcy Code Under Whice iled (Check one box)	ch
 ☐ Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. ☐ Corporation (includes LLC and LLP) ☐ Partnership ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.) 	lefined	☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt	er 7 er 9 er 11 er 12	☐ C of ☐ C	hapter 15 Petition for R a Foreign Main Procee hapter 15 Petition for R a Foreign Nonmain Pro	eding ecognition		
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	(Check box Debtor is a tax-ex under Title 26 of	the United Stat	"incurred by an individual primarily for					
Filing Fee (Check one box) Full Filing Fee attached Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. Acceptances of the plan were solicited prepetition from one or more classes of creditors,								
Statistical/Administrative Information Debtor estimates that funds will be available Debtor estimates that, after any exempt prop		nsecured cred	itors.		S.C. § 1126(b).	THIS	S SPACE IS FOR COURT	USE ONLY
there will be no funds available for distribut			Сарспя	o paiu,				
Estimated Number of Creditors	1,000- 5,000 5,001- 10,000	10,001- 2	25,001- 50,000	50,001- 100,000	OVER 100,000			
\$0 to \$50,001 to \$100,001 to \$500,001 \$50,000 \$100,000 \$500,000 to \$1 million	\$1,000,001 \$10,000,001 to \$10 to \$50 million	\$50,000,001 \$ to \$100 to] 5100,000,001 o \$500 nillion	\$500,000,001 to \$1 billion				
Estimated Liabilities	\$1,000,001 \$10,000,001 to \$50	\$50,000,001 \$	3100,000,001 0 \$500	\$500,000,001 to \$1 billion				

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B1 (Official Form 1)(12/11) Page 2 Name of Debtor(s): Voluntary Petition Parkinson Investments, L.L.C. (This page must be completed and filed in every case) All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet) Case Number: Location Date Filed: Where Filed: - None -Location Case Number: Date Filed: Where Filed: Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet) Name of Debtor: Case Number: Date Filed: - None -District: Relationship: Judge: Exhibit B Exhibit A (To be completed if debtor is an individual whose debts are primarily consumer debts.) (To be completed if debtor is required to file periodic reports (e.g., I, the attorney for the petitioner named in the foregoing petition, declare that I forms 10K and 10Q) with the Securities and Exchange Commission have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b). and is requesting relief under chapter 11.) ☐ Exhibit A is attached and made a part of this petition. Signature of Attorney for Debtor(s) (Date) Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? Yes, and Exhibit C is attached and made a part of this petition. No. Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) ☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: ☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition. Information Regarding the Debtor - Venue (Check any applicable box) Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District. Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes) Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) (Name of landlord that obtained judgment) (Address of landlord) Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

B1 (Official Form 1)(12/11)

Page 3 of 22

Voluntary Petition

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

Name of Debtor(s):

Parkinson Investments, L.L.C.

Signatures Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

Signature of Debtor

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X /s/ Brian D. Johnson

Signature of Attorney for Debtor(s)

Brian D. Johnson 6754

Printed Name of Attorney for Debtor(s)

Brian D. Johnson, P.C.

Firm Name

290 25th Street Ogden, UT 84401

Address

Email: bjohnson@bdjexpresslaw.com (801) 394-2336 Fax: (801) 866-0102

Telephone Number

August 9, 2012

Date

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

Signature of Debtor (Corporation/Partnership)

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

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

X /s/ Craig T. Parkinson

Signature of Authorized Individual

Craig T. Parkinson

Printed Name of Authorized Individual

Managing Member

Title of Authorized Individual

August 9, 2012

Date

Signature of a Foreign Representative

Page 3

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

(Check only one box.)

- ☐ I request relief in accordance with chapter 15 of title 11. United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- ☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

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- 1	v
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_	

Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

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

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

v		

Date

Address

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. §110; 18 U.S.C. §156.

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Sign		preparer has a	ny knowledge.	ecialation) of prepare	r (cuter utari i	teresat berates or inv	ICEN HEIDIN	цу сопіра	ту пенка	г манидег) із р	aseu on air	INDIMISION OF	WINCH	
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form 1065 (2011) PARKINSON INVESTMENTS LLC 16-16	<u>5169'</u>	75 - 9 - 0 - 2					F	age 2
Schedule B Other Information								
1 What type of entity is filing this return? Check the applicable bo	x:						Yes	No
a Domestic general partnership b Domestic limit	ited pa	artnership						
c X Domestic limited liability company d Domestic limited	ited lia	bility partnership						
e Foreign partnership	-							
At any time during the tax year, was any partner in the partner treated as a partnership), a trust, an S corporation, an estate (similar person?	ship a other t	disregarded entiti than an estate of	y, a p a dec	artnership (i ease d pa rtn	including ar er), or a no	n entity minee or		х
At the end of the tax year: a Did any foreign or domestic corporation, partnership (including organization, or any foreign government own, directly or indirect the partnership? For rules of constructive ownership, see instructive ownership, see instructive ownership.	eny e otly, er octions	ntity treated as a n interest of 50% . If 'Yes,' attach S	partno or mo Sched	ership), trus re in the pro ute B-1, info	t, or tax-exi wit, loss, or ormation on	ampt capital of Partners		X
b Did any individual or estate own, directly or indirectly, an interestant partnership? For rules of constructive ownership, see instruction Owning 50% or More of the Partnership	-лs.lf'	'Yes.' attach Sch∈	adule l	3-1. Informa	at≀on on Par	e rtners	. X	eniver e
4 At the end of the tax year, did the partnership: a Own directly 20% or more, or own, directly or indirectly, 50% o to vote of any foreign or domestic corporation? For rules of cor through (iv) below.	r more	of the total voting	g pow e inst	rer of all cla ructions. If	sses of stoo Yes,' comp	ck entitled lete (i)		X
(I) Name of Corporation		(ii) Employe Identification	١	(iii) Cou	untry of oration	l `∵ów	ercenta ned in	•
		Number (if an	y)			Votir	g Stoc	k
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
	····-							
b Own directly an interest of 20% or more, or own, directly or inc in any foreign or domestic partnership (including an entity trear rules of constructive ownership, see instructions. If 'Yes,' comp	ted as	a partnership) or	in the	more in the beneficial	profit, loss interest of a	or capita trust? Fo	l r	X
(i) Name of Entity		(ii) Employer dentification umber (if any)	(III) Type of Entity	(iv) Count Organiza	tion F Ow	Maxir Percent ned in s, or C	age Profit,
PTPA	01121 1	0/27/11				Forr	n 1065	(2011)

Case 12-30232 Doc 1 Filed 08/09/12 Entered 08/09/12 20:15:08 Desc Main PARKINSON INVESTMENTSUMMENT 6-1 Plages 6 of 22 Page 3 Form 1065 (2011) Yes No Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details... X 6 Does this partnership satisfy all four of the following conditions? a The partnership's total receipts for the tax year were less than \$250,000. b The partnership's total assets at the end of the tax year were less than \$1 million. c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. X d The partnership is not filing and is not required to file Schedule M-3...... lf 'Yes,' the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; er Item L on Schedule K-1, 22 X Is this partnership a publicly traded partnership as defined in section 469(k)(2)? During the tax year, did the partnership have any debt that was cancalled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? X 9 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on X any reportable transaction? 10 At any time during calendar year 2011, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If 'Yes,' enter the name of the foreign country... X At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If 'Yes,' the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions. X 12a is the partnership making, or had it previously made (and not revoked), a section 754 election? X See instructions for details regarding section 754 election. b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If 'Yes,' attach a Х statement showing the computation and allocation of the basis adjustment. See instructions c is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If 'Yes,' attach a statement showing the computation and allocation of the basis adjustment. See instructions Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest X in a partnership property?. If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions Does the partnership have any foreign partners? If 'Yes,' enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. X Enter the number of Forms 8855, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return Х bif 'Yes,' did you or will you file all required Form(s) 10997..... 19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. attached to this return. Designation of Tax Matters Partner (see the instructions) Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return: identifying number of TMF Name of designated TMP

Name of designated TMP

If the TMP is an entity, name of TMP

Address of designated TMP

Address of designated TMP

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Form 106	5 (2011) PARKINSON INVESTMENTSUIMENT 6-1616995 / Of 22		Page 4
Schear			Total amount
	1 Ordinary business income (loss) (page 1, line 22).		14 463
]	2 Net rental real estate income (loss) (attach Form 8825)	2	14,462.
ĺ	3a Other gross rental income (loss)		
	b Expenses from other rental activities (attach stmt) 3b		
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Guaranteed payments	4	
	5 Interest income	5	
income (Loss)	6 Dividends: a Ordinary dividends	6a	
(1.035)	b Qualified dividends		
	7 Royalties	. 7	
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b Collectibles (28%) gain (loss)		
	c Unreceptured section 1250 gain (attach statement)9c		•
İ	10 Net section 1231 gain (loss) (attach Form 4797)	10	
	11 Other income (loss) (see instructions) Type	11	
	12 Section 179 deduction (attach Form 4562)	. 12	
Deduc-	13a Contributions.	13a	
tions	b Investment interest expense.	13b	
	c Section 59(e)(2) expenditures: (1) Type > (2) Amount	13c (2)	
	d Other deductions (see instructions) Type	13d	
Self-	14a Net earnings (loss) from self-employment.	14a	
Employ-	b Gross farming or fishing income,		
ment	c Gross nonfarm income		
	15a Low-income housing credit (section 42(j)(5)).		
	b Low-income housing credit (other)		
Credits	c Qualified rehabilitation expenditures (rantel real estate) (attach Form 3468)	. 15c	
	d Other rental real estate credits (see instructions). Type	15d	
	e Other rental credits (see instructions) Type	15e	
	f Other credits (see instructions)	15f	
	16a Name of country or U.S, possession	Capaca Wall	
	b Gross income from all sources	16b	
	c Gross income sourced at partner level	15c	
	Foreign gross income sourced at partnership level		
	d Passive category		
Foreign Trans-	Deductions allocated and apportioned at partner level	-374K	
actions	g interest expense - h Other		
	Deductions allocated and apportioned at partnership level to foreign source income		
	· · · · · · · · · · · · · · · · · · ·	16k	
	I Total foreign texes (check one): ► Paid Accrued	161	
	mReduction in taxes available for credit (attach statement)	. 16m	
	n Other foreign tax information (attach statement)	THE	
	17a Post-1986 depreciation adjustment	17a	
Alternative		17b	
Minimum	c Depletion (other than oil and gas)	17c	
Tax (AMT)	d Oil, gas, and geothermal properties – gross income	. 17d	
Items	e Oil, gas, and geothermal properties — deductions.	. 17e	
	f Other AMT items (attach strnt).	. 17f	
	18a Tax-exempt interest income	18a	
Other	b Other tax-exempt income	18b	
Infor-	C Nondeductible expenses	. 18c	
mation	19a Distributions of cash and marketable securities	. 19a	
	b Distributions of other property	. 196	
	20a Investment income	. 20a	
	b Investment expenses	. 20b	
	c Other items and amounts (attach stmt)		
BAA			Form 1065 (2011)

BAA

PARKINSON INVESTMENT PORUM PENT 1616 Page 8 of 22 Form 1065 (2011) Page 5 Analysis of Net Income (Loss) Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16t. 14,462. (ii) Individual (v) Exempt organization (vi) Nominee/Other (i) Corporate (iv) Partnership Analysis by (iii) Individual 2 (active) (nassive) partner type: a General pariners b Limited partners 14,462 Schedule L Balance Sheets per Books Beginning of tax year End of tax year Accete (d) (c) 1 Cash..... 5,4132a Trade notes and accounts receivable...... b Less allowance for bad debts..... 3 Inventories..... U.S. government obligations...... 5 Tax-exempt securities..... 7a Loans to partners (or persons related to partners). b Mortgage and real estate loans...... 8 Other investments (attach stmt)..... 653,500. 9a Buildings and other depreciable assets...... 653,500 140,341 513,159 157.097 496,403. 10a Depletable assets..... b Less accumulated depletion 300,000. 300,000. 11 Land (net of any amortization)..... 12a intangible assets (amortizable only)....... b Less accumulated amortization..... 13 Other assets (attach stmt)..... 818,572 796,403. 14 Total assets..... Liabilities and Capital 15 Accounts payable..... 16 Mortgages, notes, bonds payable in less than 1 year Other current liabilities (attach stmt) 18 All nonrecourse loans..... 19 a Loans from partners (or persons related to partners) . . . 746,616. b Mortgages, notes, bonds payable in 1 year or more..... 695,338. 20 Other liabilities (attach stmt)...... 21 Partners' capital accounts..... 71,956. 101,065. 818.572. 22 Total liabilities and capital...... 796,403. Schedule M: Reconciliation of Income (Loss) per Books With Income (Loss) per Return Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions). 14,462. Net income (loss) per books...... Income recorded on books this year not included on Schedule K, lines 1 through Income included on Schedule K, lines I, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): 11 (ítemize): a Tax-exempt interest . . Deductions included on Schedule K, lines 1 through 13d, and 16i, not charged against book income this year (itemize): Guaranteed points (other than health insurance).... Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16f Depreciation (itemize): a Depreciation \$ **b** Travel and entertainment . . Add lines 6 and 7..... Income (loss) (Analysis of Net Income (Loss), fine 1). 14,462 14,462. 5 Add lines 1 through 4 Schedule M-2 Analysis of Partners' Capital Accounts Balance at beginning of year 71,956. Distributions: a Cash 2 Capital contributed: a Cash...... 14,647. b Property..... b Property Other decreases (itemize): Net income (loss) per books..... 14,462 Other increases (itemize); 8 Add lines 6 and 7...... 101,065. Add lines 1 through 4... 101,065 Balance at end of year. Subtract line 8 from line 5.

Case 12-30232

Doc 1

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Department of the Treasury Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

See instructions.
 Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1185

DAD	KINSON INVESTMENTS LLC					16-1	616975	
1	Show the type and address of each prope	rtv. F	or each rental real estate property	His	sted, report the num			t fair rental
-	value and days with personal use. See in	struct	tions. See page 2 to list additional	pro	operties.			
	Oh-ild-ran of and arranged a street	4 4		Т	Type - Enter code	1 P:	Fair Rental	Personal
	Physical address of each property — streets state, ZIP code	et, Cit	у,	ı	see page 2 for I	ist	Days	Use Days
	E140 C 1000 N			+				
Α	DOSZ TIM DADES			17	4		365	
	1			┪~	<u> </u>		30.	<u>' </u>
B				-				
				+-	······································			
C				4-		-		+
				┿				
D			† - -	1				
				_	Properties			
	Rental Real Estate Income	1	A B	;		C		D
	Γ							
		- 1						
2	Gross rents	2	65,000.					
	Rental Real Estate Expenses	Ì						
3	Advertising	3						
4	Auto and travel	4						
5	Cleaning and maintenance	5						
6	Commissions	6						
7	Insurance	7						
8	Legal and other professional fees	8	680.		····			
9								
10								
17			· · ·					
		12		_				
		13 14	16,756.	_			-	
	and of the	14	10,730.	_		• • •		
13	Other (list)			_			 ·	
-		15						····
								• • • • • • • • • • • • • • • • • • • •
		_		_			 	
			1					
16	Total expenses for each property. Add lines 3 through 15	16	50,538.				1	
	Income or (Loss) from each property.							
	Subtract line 16 from line 2	17	14,462.					
	Total gross rents. Add gross rents from lin		_				18a	65,000.
	Total expenses. Add total expenses from					····	18b	<u>-50,538.</u>
	Net gain (loss) from Form 4797, Part II, li estate activities.	,	*************************				19	
20 &	Net income (loss) from rental real estate a partnership or S corporation is a partner of	activi or bei	ties from partnerships, estates, and neficiary (from Schedule K-1)	d h	rusts in which this	[20a	
	Identify below the partnerships, estates, o	or trus				5.564		
	Attach a schedule if more space is neede	d;			Las	8		
	(1) Name		(2) Employer identification nu	пш	1091	0.00		
						ŝ		
			English Co. Color			🎢	•	14 462
27	Net rental real estate income (loss). Com			SU	iit nere and on;	20	21 [14,462.
	• Form 1065 or 11205: Schedule K, line	∠, or				3		
	 Form 1065-B: Part I, line 4 					1.5	A STATE OF THE STA	AT LANGUE AND A STREET OF

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			Document P	age 10	of 22				
Form J	8825 (12-2010) PARKINSON INVESTM	ENTS	ILC 16-16169	75				Page 2	
1	Show the type and address of each prop days with personal use. See instructions	erty. Fo	or each rental real estate	e property l	isted, repo	rt the number of c	lays at fair ren	tal value and	
	Physical address of each property - strestate, ZIP code				Type -	Enter code 1-8; elow for list	Fair Rental Days	Personal Use Days	
Ē							ļ -	-	
F									
G									
Н									
			Properties						
	Rental Real Estate Income		E	F		G		н	
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Gross rents Rental Real Estate Expenses Advertising. Auto and travel. Cleaning and maintenance. Commissions. Insurance. Legal and other professional fees. Interest. Repairs. Taxes Utilities. Wages and salaries. Depreciation (see instructions). Other (list) >	2 3 4 5 6 7 8 9 10 11 12 13 14							
16	Total expenses for each property. Add lines 3 through 15	16							
Allo	Income or (Loss) from each property. Subtract line 16 from line 2 wable Codes for Type of Property Single Family Residence	17	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				1		

- 2- Multi-Family Residence
- 3- Vacation or Short-term Rental
- 4— Commercial
- 5-- Land
- 5— Royalties
- 7-- Self-Rental
- 8- Other (include description with the code on Form 8825 or on a separate statement)

Case 12-30232

Doc 1

SCHEDULE B-1 (Form 1065)

Information on Partners Swilling 36% or More of the Partnership

OMB No. 1545-0099

(December 2011) Department of the Treasury Internal Revenue Service Attach to Form 1065. See instructions. Employer identification number (EIN) Name of partnership PARKINSON INVESTMENTS LLC 16-1616975 Partil Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3a) Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions). (ii) Employer Idenlification Number (i) Name of Entity (iii) Type of Entity (iv) Country of Organization (v) Maximum Percentage Owned in Profit, Loss, or Capital (if any) Parkiliss Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 3b) Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions). (ii) lakentifying Number (ii any) (iii) Country of Citizenship (see Instructions) (iv) Maximum Percentage Owned in Profit, Loss, or Capital (i) Name of Individual or Estate CRAIG PARKINSON -0332 UNITED STATES 99.501

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1065.

Schedule B-1 (Form 1065) (12-2011)

Page 12 of 22 Document 651111 Final K-1 Amended K-1 OMB No. 1545-0099 *2*011 Partill Partner's Share of Current Year Income, Schedule K-1 (Form 1065) Deductions, Credits, and Other Items For calendar year 2011, or tax Department of the Treasury Internal Revenue Service Ordinary business income (loss) 15 | Credits vear beginning ending 2 Net rental real estate income (loss) Partner's Share of Income, Deductions. * Credits, etc. See separate instructions. 3 Other net rental income (loss) Foreign transactions Pert Information About the Partnership 4 Guaranteed payments A Partnership's employer identification number 16-1616975 Interest income B Partnership's name, address, city, state, and ZiP code 6a Ordinary dividends PARKINSON INVESTMENTS LLC 6b Qualified dividends 2655 KIESEL AVE OGDEN, UT 84401 C IRS Center where partnership filed return Royalties E-FILE Net short-term capital gain (loss) Check if this is a publicly traded partnership (PTP) 9a Net long-term capital gain (loss) Alternative minimum tex (AMT) items Part I Information About the Partner E Partner's identifying number 9b Collectibles (28%) gain (loss) -0332Partner's name, address, city, state, and ZIP code 9c Unrecaptured section 1250 gain Tax-exempt income and nondeductible expenses CRAIC PARKINSON iô Net section 1231 gain (loss) 666 W 1200 N CLINTON, UT 84015 11 Other income (loss) X Limited partner or other LLC member General partner or LLC member-manager X Domestic partner Foreign partner I What type of entity is this partner? INDIVIDUAL Distributions Section 179 deduction J Partner's share of profit, loss, and capital (see instructions): Beginning Ending Other deductions 99.5 % 99.5 % Profit Other information 99.5 % 99.5 % Loss 99.501084 % 99.501311 % Capital K Partner's share of liabilities at year end: Nonrecourse......\$ Self-employment earnings (loss) 691.861. Qualified nonrecourse financing...... \$ Recourse...... \$ L Pertner's capital account analysis: *71,5*97. *See attached statement for additional information. Capital contributed during the year . . . \$ 14,574 14,390. Current year increase (decrease)..... \$ Withdrawais and distributions \$ 100,561. GAAP X Tax basis Section 704(b) book Other (explain) Did the partner contribute property with a built-in gain or loss? Ņ X No

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If 'Yes', attach statement (see instructions)

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SUPPLEMENTAL INFORMATION

BOX 2 **RENTAL REAL ESTATE ACTIVITIES**

SCHEDULE K-1 (FORM 1065) 2011

PROPERTY GROSS NET NET PASSIVE SEC. 1231 NONPASS TOTAL ADDRESS. INCOME EXPENSES INCOME

5140 S 1900 W ROY, UT 84067

64,675. 50,285. \$ 14,390. PASSIVE TOTAL \$ 14,390.

PAGE 2

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			Document	_	Fage 14 01 22 Final K-1	∠ ∏Amended	K.1	65111 OMB No. 1545-0099
	nedule K-1 m 1065)	For calendar ve	2011 ear 2011, or tax					ent Year Income, d Other Items
Deper ntem	riment of the Treasury year b at Revenue Service	eginning	, 2011	1	Ordinary business			Credits
	rtner's Share of Incom			2 *	Net rental real estate in	come (loss) 72.		
Cr	edits, etc	See separa	ate instructions.	3	Other net rental inc	ome (loss)	16	Foreign transactions
	art Information Abou		<u> </u>	4	Guaranteed payme	nts		
A	Partnership's employer identific 16-1616975	ation numbe	er	5	Interest issesses			
B	Partnership's name, address, c	ity, state, an	d ZiP code	3	Interest income			
_		,		6a	Ordinary dividends			
	PARKINSON INVESTMENTS LLC 2655 KIESEL AVE OGDEN, UT 84401				Qualified dividends			
¢	IRS Center where partnership fi E-FILE	iled return		7	Royalties			
Check if this is a publicly traded partnership (PTP)					Net short-term capital g	ain (loss)		
Part Is Information About the Partner				9a	Net long-term capit	tal gain (loss)	17	Alternative minimum tax (AMT) items
E	E Partner's identifying number -1803				Collectibles (28%)	gain (loss)		
F	F Partner's name, address, city, state, and ZIP code				Unrecaptured secti	on 1250 gain		
	MERRY S PARKINSON 666 W 1200 N				Net section 1231 g	ain (loss)	18	Tax-exempt income and nondeductible expenses
	CLINTON, UT 84015	Teet		11	Other income (ioss)	L	
Ġ	General partner or LLC member-manager	LLC	ted partner or other member					
Н	X Domestic partner	Forei	ign partner	Ĺ				
i	What type of entity is this partn	er? INDIV	IDUAL	<u> </u>			19	Distributions
J	Partner's share of profit, loss, a Beginning	and capital (s	see instructions): Ending	12	Section 179 deduct	tion		
		.5 %	0.5 %	13	Other deductions		20	Other information
	Loss 0. 49891	.5 %	0.5 % 0.498689 %			· -	20	Other Miormation
K	Partner's share of liabilities at y			Ì				
	Qualified nonrecourse financing	· · · · · · · · · · · · · · · · · · ·	3,477.	14	Self-employment e	arnings (loss)		
	Recourse	\$ <u></u>		L		-		
L	Partner's capital account analys	sis:						
	Beginning capital account		359.	#Ŝ	ee attached stat	ement for a	ddit	onal information.
	Capital contributed during the y Current year increase (decrease		73. 72.	F				
	Withdrawals and distributions			Ř				
	Ending capital account	\$_	504.	R				
	X Tax basis GAAP	∐s	ection 704(b) book	U S E				
M	Did the partner contribute properties X No		uilt-in gain or loss?	0 % LV				

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PAGE 2

SUPPLEMENTAL INFORMATION SCHEOULE K-1 (FORM 1085) 2011 BOX 2

RENTAL REAL ESTATE ACTIVITIES

PROPERTY PASSIVE GROSS NET NET SEC. 1231 ADDRESS EXPENSES TOTAL INCOME INCOME NONPASS

5140 S 1900 W ROY, UT 84067

253. \$ 72. PASSIVE TOTAL \$ 72. 325.

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OMB No. 1545-0172

Form 4562

Depreciation and Amortization (including Information on Listed Property)

2011

Attachment Sequence No. 179 Department of the Treasury Internal Revenue Service See separate instructions. - Attach to your tax return. Identifying number Name(s) shown on return 16-1616975 PARKINSON INVESTMENTS LLC Business or activity to which this form relates FORM 8825, RENTAL REAL ESTATE - COMMERCIAL BUILDING & PROPERTY Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I. Maximum amount (see instructions). Total cost of section 179 properly placed in service (see instructions)..... 2 Threshold cost of section 179 property before reduction in limitation (see instructions)...... 3 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-..... Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions (b) Cost (business use only) (c) Elected cost 6 (a) Description of property 7 Listed property. Enter the amount from line 29..... 8 Total elected cost of section 179 property. Add amounts in column (c), lines 5 and 7......... Tentative deduction. Enter the smaller of line 5 or line 8..... 4 10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562...... 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs). 11 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 12 13 Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12. ▶ 13 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Part | Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service during the 14 tax year (see instructions). 15 16 16 Other depreciation (including ACRS)... Part III MACRS Depreciation (Do not include listed property.) (See instructions.) Section A 16.756 17 MACRS deductions for assets placed in service in tax years beginning before 2013..... If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. . Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (C) Basis for depreciation (d) (e) Convention (a) (b) Month and (f) Melbori (g) Depreciation year placed in service Classification of property only - see instructions) 19a 3-year property.... **b** 5-year property. c 7-year property,... d 10-year property. e 15-year property. f 20-year property. 25 vrs S/L g 25-year property. MM S/L 27.5 yrs h Residential rental S/L property..... 27.5 yrs MM MM i Nonresidential real 39 yrs S/L MM S/L Section C -- Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System S/L 20 a Class life......... S/L 12 yrs S/L 40 vrs MM c 40-year ... Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28. 21 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and fine 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions

For assets shown above and placed in service during the current year, enter

the portion of the basis attributable to section 263A costs

16,756

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Document Page 17 of 22 12/31/11 2011 FEDERAL DEPRECIATION SCHEDULE PAGE 1 PARKINSON INVESTMENTS LLC 16-1616975 CUR 179 179/ SALVAG DEC. BAL /BASIS DEPR. REDUCT. DEPR. Basis CURRENT DEPR. DEPR. ALLOW BONUS./ PRIOR DEPR METHOD LIFE RATE RENTAL REAL ESTATE - COMMERCIAL BUILDING & PROPERTY BUILDINGS 16,756 1 ROY BUILDING 8/01/02 653,500 653,500 140,341 S/L MM 39 ..02564 TOTAL BUILDINGS 653,500 653,500 140,341 16,756 LAND 2 ROY LAND 8/01/02 300,000 300,000 TOTAL LAND 300,000 300,000 TOTAL DEPRECIATION 951,500 953,500 16,756 140,341 16,756 GRAND TOTAL DEPRECIATION 953,500 140,341

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12/31/11 2011 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE PAGE 1 PARKINSON INVESTMENTS LLC 16-1616975 AMT Basis AMT PRIOR AMIT AMIT AMIT METHOD LIFE RATE AMT Deer OWN POST-86 PCT. DEPR ADJ REAL PROP LEAS: PER 59 (E)(2)
PREF PROP PREF AMORT. RENTAL REAL ESTATE - COMMERCIAL BUILDING & PROPERTY BUILDINGS 8/01/02 653,500 **39** .02564 16,756 16,756 D 1 ROY BUILDING 33,512 S/L MM TOTAL BUILDINGS 653,500 33,512 16,756 16,756 ٥ LAND 2 ROY LAND 8/01/02 300,000 Û 0 0 TOTAL LAND 300,000 0 0 0 D TOTAL DEPRECIATION 953,500 33,512 16,756 16,756 GRANO TOTAL DEPRECIATION 953,500 33,512 16,756 16,756

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Parkinson Investments, LLC Statement of Assets, Liabilities, & Member's Equity As of July 31, 2012

Assets	
Current Assets	
Accounts Receivable	\$ 65,000
Total Current Assets	65,000
	1
Fixed Assets	050 500
Building	653,500
Accumulated Depreciation	(166,871)
Total Fixed Assets	486,629
Other Assets	
Land	300,000
Total Other Assets	300,000
Total Other Assets	
Total Assets	\$ 851,629
Liabilities & Members' Equity	•
Current Liabilities	24.50
N/P - Wells Fargo	\$ 64,837
Total Current Liabilities	64,837
Long-Term Liabilities	
N/P - Wells Fargo	655,225
Total Current Liabilities	655,225
	700.060
Total Liabilties	720,062
Members' Equity	404.065
Partners Capital	101,065
Net Income (Loss)	30,502
Total Members' Equity	131,567
Total Liabilities & Members' Equity	\$ 851,629
• •	

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Parkinson Investments, LLC Projected Cash Flows August 2012 through January 2013

Rental Income	<u>Aug-12</u> \$ 8,200	<u>Sep-12</u> \$ 8,200	Oct-12 \$ 8,200	Nov-12 \$ 8,200	Dec-12 \$ 8,200	<u>Jan-13</u> \$ 8,200
	8,200	8,200	8,200	8,200	8,200	8,200
Expenses:						
Bank Fees	10	10	10	10	10	10
Legal & Professional	200	200	200	200	. 200	200
Loan Payment	6,484	6,484	<u>6,484</u>	6,484	6,484	6,484
Total Expenses:	6,694	6,694	6,694	6,694	6,694	6,694
Net Cash Flow	<u>\$ 1,506</u>	\$ 1,506	\$ 1,506	\$ 1,506	\$ 1,506	\$ 1,5 <u>0</u> 6

Parkinson Investments, LLC Statement of Profit and Loss Year-to-Date 7/31/2012

Cash Basis:

Revenue: \$0

Operating Expenses: \$\frac{\\$0}{\\$0}\$

Net Income: \$\\$0

Accrual Basis:

Revenue: \$65,000

Operating Expenses:

Depreciation: \$ 9,774 Interest: 24,724

Total: \$34,498
Net Income: \$30,502

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United States Bankruptcy Court District of Utah

In r	Parkinson Investments, L.L.C.		Case No.						
		Debtor(s)	Chapter	11					
	DISCLOSURE OF C	OMPENSATION OF ATTOR	NEY FOR DE	EBTOR(S)					
1.	Pursuant to 11 U.S.C. § 329(a) and Bankrupto compensation paid to me within one year befo be rendered on behalf of the debtor(s) in conte	re the filing of the petition in bankruptcy, o	or agreed to be paid	to me, for services rendered or to					
	For legal services, I have agreed to accep	t	\$	20,000.00					
	Prior to the filing of this statement I have	received	\$	6,114.00					
				13,886.00					
2.	The source of the compensation paid to me wa	as:							
	☐ Debtor ☐ Other (specify):	Debtor: \$5000 total \$1046 filing fee \$1840 prepetition fees ear \$2114 toward retainer Parkinson's New Beginnings, Inc. \$4000 all toward retainer							
3.	The source of compensation to be paid to me i	s:							
	■ Debtor □ Other (specify):								
4.	. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.								
	☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.								
5.	In return for the above-disclosed fee, I have a	greed to render legal service for all aspects	of the bankruptcy of	ease, including:					
	 a. Analysis of the debtor's financial situation, b. Preparation and filing of any petition, sche c. Representation of the debtor at the meeting d. [Other provisions as needed] Negotiations with secured cred reaffirmation agreements and a 522(f)(2)(A) for avoidance of lie 	dules, statement of affairs and plan which read of creditors and confirmation hearing, and litors to reduce to market value; exerciplications as needed; preparation as	may be required; I any adjourned hea mption planning	rings thereof; ; preparation and filing of					
6.	By agreement with the debtor(s), the above-di Representation of the debtors i any other adversary proceeding	n any dischargeability actions, judic		es, relief from stay actions or					
		CERTIFICATION							
this	I certify that the foregoing is a complete stater bankruptcy proceeding.	nent of any agreement or arrangement for p	payment to me for re	epresentation of the debtor(s) in					
Date	d: August 9, 2012	/s/ Brian D. Johnso	on						
	<u> </u>	Brian D. Johnson	6754						
		Brian D. Johnson,	P.C.						
		290 25th Street Ogden, UT 84401							
		(801) 394-2336 Fa		2					
		bjohnson@bdjexp	resslaw.com						