

**United States Bankruptcy Court
Eastern District of Virginia**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Kang, Myung Hee	Name of Joint Debtor (Spouse) (Last, First, Middle): Kang, Nam Joong
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) xxx-xx-7920	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) xxx-xx-5599
Street Address of Debtor (No. and Street, City, and State): 5089 Hazel Ferguson Drive Fairfax, VA	Street Address of Joint Debtor (No. and Street, City, and State): 5089 Hazel Ferguson Drive Fairfax, VA
ZIP Code 22030	ZIP Code 22030
County of Residence or of the Principal Place of Business: Fairfax City	County of Residence or of the Principal Place of Business: Fairfax City
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <input checked="" type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<input type="checkbox"/> 1-49	<input checked="" type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000
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Estimated Assets

<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion
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Estimated Liabilities

<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion
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THIS SPACE IS FOR COURT USE ONLY

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Kang, Myung Hee Kang, Nam Joong</p>
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C

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

Yes, and Exhibit C is attached and made a part of this petition.
 No.

Exhibit D

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

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

If this is a joint petition:
 Exhibit D also completed and signed by the joint debtor is attached 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(l)).

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

Name of Debtor(s):
Kang, Myung Hee
Kang, Nam Joong

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

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

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

X /s/ Myung Hee Kang

 Signature of Debtor **Myung Hee Kang**

X /s/ Nam Joong Kang

 Signature of Joint Debtor **Nam Joong Kang**

 Telephone Number (If not represented by attorney)

April 29, 2010

 Date

Signatures

Signature of a Foreign Representative

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

(Check only one box.)

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

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

X _____
 Signature of Foreign Representative

 Printed Name of Foreign Representative

 Date

Signature of Attorney*

X /s/ Christopher S. Moffitt

 Signature of Attorney for Debtor(s)

Christopher S. Moffitt 18195

 Printed Name of Attorney for Debtor(s)

Christopher S. Moffitt, P.C.

 Firm Name

218 North Lee Street
3rd Floor
Alexandria, VA 22314

 Address

Email: moffittcs@rocketmail.com

703-683-0075 Fax: 703-997-8430

 Telephone Number

April 29, 2010

 Date

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

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

 Address

X _____

 Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

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

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

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

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 _____
 Signature of Authorized Individual

 Printed Name of Authorized Individual

 Title of Authorized Individual

 Date

 Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

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

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

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

**United States Bankruptcy Court
Eastern District of Virginia**

In re Myung Hee Kang
Nam Joong Kang

Debtor(s)

Case No. _____

Chapter 11

**EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH
CREDIT COUNSELING REQUIREMENT**

Warning: You must be able to check truthfully one of the five statements regarding credit counseling listed below. If you cannot do so, you are not eligible to file a bankruptcy case, and the court can dismiss any case you do file. If that happens, you will lose whatever filing fee you paid, and your creditors will be able to resume collection activities against you. If your case is dismissed and you file another bankruptcy case later, you may be required to pay a second filing fee and you may have to take extra steps to stop creditors' collection activities.

Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. *Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.*

2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. *You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 14 days after your bankruptcy case is filed.*

3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the seven days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now. *[Summarize exigent circumstances here.]* _____

If your certification is satisfactory to the court, you must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy petition and promptly file a certificate from the agency that provided the counseling, together with a copy of any debt management plan developed through the agency. Failure to fulfill these requirements may result in dismissal of your case. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. Your case may also be dismissed if the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing.

4. I am not required to receive a credit counseling briefing because of: *[Check the applicable statement.] [Must be accompanied by a motion for determination by the court.]*

Incapacity. (Defined in 11 U.S.C. § 109(h)(4) as impaired by reason of mental illness or mental deficiency so as to be incapable of realizing and making rational decisions with respect to financial responsibilities.);

Disability. (Defined in 11 U.S.C. § 109(h)(4) as physically impaired to the extent of being unable, after reasonable effort, to participate in a credit counseling briefing in person, by telephone, or through the Internet.);

Active military duty in a military combat zone.

5. The United States trustee or bankruptcy administrator has determined that the credit counseling requirement of 11 U.S.C. § 109(h) does not apply in this district.

I certify under penalty of perjury that the information provided above is true and correct.

Signature of Debtor: /s/ Myung Hee Kang
Myung Hee Kang

Date: April 29, 2010

**United States Bankruptcy Court
Eastern District of Virginia**

In re Myung Hee Kang
Nam Joong Kang

Debtor(s)

Case No. _____

Chapter 11

**EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH
CREDIT COUNSELING REQUIREMENT**

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Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. *Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.*

2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. *You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 14 days after your bankruptcy case is filed.*

3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the seven days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now. *[Summarize exigent circumstances here.]* _____

If your certification is satisfactory to the court, you must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy petition and promptly file a certificate from the agency that provided the counseling, together with a copy of any debt management plan developed through the agency. Failure to fulfill these requirements may result in dismissal of your case. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. Your case may also be dismissed if the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing.

4. I am not required to receive a credit counseling briefing because of: *[Check the applicable statement.] [Must be accompanied by a motion for determination by the court.]*

Incapacity. (Defined in 11 U.S.C. § 109(h)(4) as impaired by reason of mental illness or mental deficiency so as to be incapable of realizing and making rational decisions with respect to financial responsibilities.);

Disability. (Defined in 11 U.S.C. § 109(h)(4) as physically impaired to the extent of being unable, after reasonable effort, to participate in a credit counseling briefing in person, by telephone, or through the Internet.);

Active military duty in a military combat zone.

5. The United States trustee or bankruptcy administrator has determined that the credit counseling requirement of 11 U.S.C. § 109(h) does not apply in this district.

I certify under penalty of perjury that the information provided above is true and correct.

Signature of Debtor: /s/ Nam Joong Kang

Nam Joong Kang

Date: April 29, 2010

United States Bankruptcy Court
Eastern District of Virginia

In re **Myung Hee Kang**
Nam Joong Kang

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Branch Banking & Trust Company 200 West Second Street Winston Salem, NC 27101	Branch Banking & Trust Company 200 West Second Street Winston Salem, NC 27101	5089 Hazel Ferguson Drive Fairfax, VA 22030		100,000.00 (700,000.00 secured)
City of Fairfax Office of the Treasurer 10455 Armstrong Street, Rm 224 Fairfax, VA 22030	City of Fairfax Office of the Treasurer 10455 Armstrong Street, Rm 224 Fairfax, VA 22030	Meal Tax; Corporate debt of SP & JK, Inc. For protection purposes only	Disputed	35,000.00
Emc Mortgage Attention: Bankruptcy Clerk Po Box 293150 Lewisville, TX 75029	Emc Mortgage Attention: Bankruptcy Clerk Po Box 293150 Lewisville, TX 75029	5089 Hazel Ferguson Drive Fairfax, VA 22030		802,042.00 (700,000.00 secured) (100,000.00 senior lien)
Hee Sook Kim 13566 Plumbago Dr. Centreville, VA 20120	Hee Sook Kim 13566 Plumbago Dr. Centreville, VA 20120	personal loan		50,000.00
In Sun Suh 3505 Nodding Pine Ct Fairfax, VA 22033	In Sun Suh 3505 Nodding Pine Ct Fairfax, VA 22033	personal loan		50,000.00
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941	Disputed	38,746.13
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941 9-30-2002	Disputed	37,783.68
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	941 Dong A Corporation	Disputed	37,783.68
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941	Disputed	24,202.81

B4 (Official Form 4) (12/07) - Cont.

In re **Myung Hee Kang**
Nam Joong Kang

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941	Disputed	23,060.11
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941	Disputed	22,827.60
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941 9-30-2003	Disputed	22,613.39
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941	Disputed	22,423.65
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941	Disputed	22,109.04
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941	Disputed	21,891.11
Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Insolvency Unit P.O. Box 21126 Philadelphia, PA 19114	Dong A Corporation 941		21,689.71
Marjorie Castro 10303 Lewis Knolls Dr Oakton, VA 22124	Marjorie Castro 10303 Lewis Knolls Dr Oakton, VA 22124	Note		44,486.50
Mercedes Benz c/o Vital Recovery 3795 Data Drive, # 200 Norcross, GA 30092	Mercedes Benz c/o Vital Recovery 3795 Data Drive, # 200 Norcross, GA 30092	Car Lease Guaranty		24,000.00
Tae Hwan Kim 7506 Old Maple Square Mc Lean, VA 22102	Tae Hwan Kim 7506 Old Maple Square Mc Lean, VA 22102	personal loan		200,000.00
Virginia Department of Taxatio P.O. 2369 Richmond, VA 23218-2369	Virginia Department of Taxatio P.O. 2369 Richmond, VA 23218-2369	Sales and Employer Withholding	Disputed	60,972.18

B4 (Official Form 4) (12/07) - Cont.

In re Myung Hee Kang
Nam Joong Kang
Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

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

We, **Myung Hee Kang** and **Nam Joong Kang**, the debtors in this case, declare under penalty of perjury that we have read the foregoing list and that it is true and correct to the best of our information and belief.

Date April 29, 2010

Signature /s/ Myung Hee Kang
Myung Hee Kang
Debtor

Date April 29, 2010

Signature /s/ Nam Joong Kang
Nam Joong Kang
Joint Debtor

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

ADT Security Services
P.O. Box 371490
Pittsburgh, PA 15250

American Collections E
205 S Whiting St Ste 500
Alexandria, VA 22304

American Disposal Services
P.O. Box 1326
Centreville, VA 20122

Auto Chlor
706 Poplar Avenue
Memphis, TN 38105

Bank Of America
Po Box 17054
Wilmington, DE 19850

Branch Banking & Trust Company
200 West Second Street
Winston Salem, NC 27101

Burke & Herbert
100 South Fairfax Street
Alexandria, VA 22314

Citibank
Po Box 6497
Sioux Falls, SD 57117

Citibank
c/o Ltd Financial Svcs Lp
7322 Southwest Fwy Ste 1
Houston, TX 77074

City of Fairfax
Office of the Treasurer
10455 Armstrong Street, Rm 234
Fairfax, VA 22030

City of Fairfax
Office of the Treasurer
10455 Armstrong Street, Rm 224
Fairfax, VA 22030

Clipper Magazine
3708 Hempland Road
Mountville, PA 17554

Cox Communications
2080 Centreville Road
Herndon, VA 20171

Credit Control Corp
11821 Rock Landing Dr
Newport News, VA 23606

Direct TV
P.O. Box 6550
Englewood, CO 80155

Emc Mortgage
Attention: Bankruptcy Clerk
Po Box 293150
Lewisville, TX 75029

Eunjoo Park & Yong Hae Park
13577 Dianthus Ct
Centreville, VA 20120

Friedman & McFadyen, P.A.
1601 Rolling Hills Drive
Suite 125
Henrico, VA 23229

GE Capital Corp
Attn: Bankruptcy
1120 Lake Cook Road Suite B
Buffalo Grove, IL 60089

Glasser & Glasser
P.O. Box 3400
Norfolk, VA 23514

Guardian Fire Protection Servi
7668 Standish Place
Derwood, MD 20855

Hee Sook Kim
13566 Plumbago Dr.
Centreville, VA 20120

Home Design
Attention: Bankruptcy
Po Box 103106
Roswell, GA 30076

In Sun Suh
3505 Nodding Pine Ct
Fairfax, VA 22033

Internal Revenue Service
Insolvency Unit
P.O. Box 21126
Philadelphia, PA 19114

Intrusion Detection
8245 Backlick Road
Lorton, VA 22079

J C Penney
Attention: Bankruptcy
Po Box 103104
Roswell, GA 30076

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Blankingship & Keith
4020 University Drive, # 300
Fairfax, VA 22030

Komolo, Inc.
7111 Dorsey Run Road
Suite 103
Elkridge, MD 21075

Macy's
Attn: Bankruptcy
Po Box 8053
Mason, OH 45040

Marjorie and Ernie Castro
10303 Lewis Knolls Dr
Oakton, VA 22124

Marjorie Castro
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Oakton, VA 22124

Mercedes Benz
c/o Vital Recovery
3795 Data Drive, # 200
Norcross, GA 30092

Michael E. Campagna
P.O. Box 19095
Alexandria, VA 22320

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Fullerton & Knowles
12644 Chapel Road, Suite 206
Clifton, VA 20124

Plum Associates, LLC
c/o Nellis Corporation
6001 Montrose Road, Suite 600
Rockville, MD 20852

Restaurant Depot
1524 132nd Street
College Point, NY 11356

Sysco Baltimore, LLC
8000 Dorsey Run Road
Jessup, MD 20794

Tae Hwan Kim
7506 Old Maple Square
Mc Lean, VA 22102

U.S. Bank
Attention: Bankruptcy Department
4340 South Monaco St. 2nd Floor
Denver, CO 80237

U.S. Bank
101 5th St E Ste A
St Paul, MN 55101

Verizon Virginia Inc
500 Technology Dr
Weldon Spring, MO 63304

Virginia Department of Taxatio
P.O. 2369
Richmond, VA 23218-2369

Voloray, LLC
10303 Lewis Knolls Dr
Oakton, VA 22124

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
NOTICE TO INDIVIDUAL CONSUMER DEBTOR(S)**

The purpose of this notice is to acquaint you with the four chapters of the federal Bankruptcy Code under which you may file a bankruptcy petition. The bankruptcy law is complicated and not easily described. Therefore, you should seek the advice of an attorney to learn of your rights and responsibilities under the law should you decide to file a petition with the court. ***Court employees are prohibited from giving you legal advice.***

Chapter 7: Liquidation (\$245 filing fee plus \$39 administrative fee and \$15 Trustee fee)

1. Chapter 7 is designed for debtors in financial difficulty who do not have the ability to pay their existing debts.
2. In a Chapter 7 case, a trustee secures for the bankruptcy estate all your assets which the trustee may obtain under the applicable provisions of the Bankruptcy Code. You may claim certain of your property exempt under governing law. The trustee may then liquidate the non-exempt property as necessary and use the proceeds to pay your creditors according to priorities of the Bankruptcy Code.
3. The purpose of filing a Chapter 7 case is to obtain a discharge of your existing debts. If, however, you are found to have committed certain kinds of improper conduct described in the Bankruptcy Code, your discharge may be denied by the court, and the purpose for which you filed the bankruptcy petition will be defeated.
4. Even if you receive a discharge, there are some debts that are not discharged under the law. Therefore, you may still be responsible for such debts as certain taxes and student loans, alimony and support payments, criminal restitution, and debts for death or personal injury caused by driving while intoxicated from alcohol or drugs.
5. Under certain circumstances you may keep property that you have purchased subject to valid security interest. Your attorney can explain the options that are available to you.

Chapter 13: Repayment of All or Part of the Debts of an Individual with Regular Income (\$235 filing fee plus \$39 administrative fee)

1. Chapter 13 is designed for individuals with regular income who are temporarily unable to pay their debts but would like to pay them in installments over a period of time. You are only eligible for Chapter 13 if your debts do not exceed certain dollar amounts set forth in the Bankruptcy Code.
2. Under Chapter 13 you must file a plan with the court to repay your creditors all or part of the money that you owe them, using your future earnings. Usually, the period allowed by the court to repay your debts is three years, but no more than five years. Your plan must be approved by the court before it can take effect.
3. Under Chapter 13, unlike Chapter 7, you may keep all your property, both exempt and non-exempt, as long as you continue to make payments under the plan.
4. After completion of payments under your plan your debts are discharged except alimony and support payments, student loans, certain debts including criminal fines and restitution and debts for death or personal injury caused by driving while intoxicated from alcohol or drugs, and long-term secured obligations.

Chapter 11: Reorganization (\$1000 filing fee plus \$39 administrative fee)

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

Chapter 12: Family Farmer (\$200 filing fee plus \$39 administrative fee)

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

CLERK OF COURT

ACKNOWLEDGMENT

I, the debtor, affirm that I have read this notice.

Dated: April 29, 2010

/s/ Myung Hee Kang
Debtor

/s/ Nam Joong Kang
Joint Debtor (if any)