B1 (Official Form 1)(12/11)								
	States Bankr ern District of V						Volunta	ry Petition
Name of Debtor (if individual, enter Last, First, Middle): LAPO, Inc.				of Joint De	btor (Spouse	e) (Last, First, M	/iddle):	
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-Taxpa (if more than one, state all) 93-1319146	yer I.D. (ITIN) No./C	Complete EII		our digits of than one, state		r Individual-Tax	xpayer I.D. (ITIN	I) No./Complete EIN
Street Address of Debtor (No. and Street, City, a 3001 SE Columbia Blvd., Suite A Vancouver, WA		ZIP Code	Street	Address of	Joint Debtor	(No. and Stree	et, City, and State): ZIP Code
County of Residence or of the Principal Place of Clark		8661	Count	y of Reside	nce or of the	Principal Place	e of Business:	
Mailing Address of Debtor (if different from stre PO Box 55577 Portland, OR Location of Principal Assets of Business Debtor (if different from street address above):	_	ZIP Code 17238	Mailir	g Address	of Joint Debt	or (if different	from street addre	SS): ZIP Code
Type of Debtor (Form of Organization) (Check one box) 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.)		al Estate as (01 (51B)	defined	 □ Chapte □ Chapte □ Chapte □ Chapte □ Chapte 	the I er 7 er 9 er 11 er 12	Petition is Filed Chap of a Chap	y Code Under V d (Check one box pter 15 Petition for Foreign Main Propert 15 Petition for Foreign Nonmain	x) or Recognition oceeding or Recognition
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:	Other Tax-Exer	he United Sta	tion tes	s "incurred by an individual primarily for				
 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. 				a small busin regate noncom \$2,343,300 (a boxes: ng filed with of the plan w	debtor as defin ness debtor as c ntingent liquida <i>amount subject</i> this petition.	t to adjustment on repetition from or	§ 101(51D).S.C. § 101(51D).ding debts owed to	insiders or affiliates) three years thereafter). of creditors,
 Statistical/Administrative Information Debtor estimates that funds will be available Debtor estimates that, after any exempt properties will be no funds available for distributed Estimated Number of Creditors 	erty is excluded and a on to unsecured credi	administrativ itors.	e expense			THIS SI	PACE IS FOR COU	JRT USE ONLY
1- 50- 100- 200- 49 99 199 999 5 Estimated Assets □ <	Image: 1000- 5,000 5,001- 10,000 Image: 1000,001 \$10,000,001 to \$50 million	10,001- 25,000	25,001- 50,000 \$100,000,001 to \$500 million	50,001- 100,000				
\$0 to \$50,001 to \$100,001 to \$500,001 \$ \$50,000 \$100,000 \$500,000 to \$1 t	\$1,000,001 \$10,000,001 \$10 to \$50 nillion million	\$50,000,001 to \$100	100,000,001 to \$500 million	500,000,001 to \$1 billion	More than \$1 billion			

Case 12-42942-PBS Doc 1 Filed 04/27/12 Ent. 04/27/12 17:40:58 Pg. 1 of 9

B1 (Official For	m 1)(12/11)		Page 2
Voluntar	y Petition	Name of Debtor(s): LAPO, Inc.	
(This page mu	st be completed and filed in every case)	LAPO, IIIC.	
(All Prior Bankruptcy Cases Filed Within Last	8 Years (If more than two	, attach additional sheet)
Location Where Filed:		Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
Pe	nding Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (If	more than one, attach additional sheet)
Name of Debt Dill's Star F		Case Number:	Date Filed:
District: Western Di	strict of Washington	Relationship:	Judge:
	Exhibit A	(To be completed if debter is	Exhibit B
forms 10K a pursuant to S	oleted if debtor is required to file periodic reports (e.g., nd 10Q) with the Securities and Exchange Commission Section 13 or 15(d) of the Securities Exchange Act of 1934 sting relief under chapter 11.)	I, the attorney for the petiti have informed the petitione 12, or 13 of title 11, United	In individual whose debts are primarily consumer debts.) oner named in the foregoing petition, declare that I er that [he or she] may proceed under chapter 7, 11, I States Code, and have explained the relief available further certify that I delivered to the debtor the notice 2(b).
🗖 Exhibit	A is attached and made a part of this petition.	X Signature of Attorney for	or Debtor(s) (Date)
		ibit C	
	or own or have possession of any property that poses or is alleged to Exhibit C is attached and made a part of this petition.		identifiable harm to public health or safety?
(To be comp	Exh leted by every individual debtor. If a joint petition is filed, ea	ibit D	ad attach a congrate Exhibit D)
-	D completed and signed by the debtor is attached and made		in anach a separate Exhibit D.)
If this is a joi		a part of this petition.	
-	D also completed and signed by the joint debtor is attached a	nd made a part of this petit	ion.
	Information Regardin	g the Debtor - Venue	
	(Check any ap	-	
	Debtor has been domiciled or has had a residence, principal days immediately preceding the date of this petition or for	al place of business, or prin	
	There is a bankruptcy case concerning debtor's affiliate, ge	eneral partner, or partnership	p pending in this District.
	Debtor is a debtor in a foreign proceeding and has its print this District, or has no principal place of business or assets proceeding [in a federal or state court] in this District, or th sought in this District.	in the United States but is	a defendant in an action or
	Certification by a Debtor Who Reside (Check all app		al Property
	Landlord has a judgment against the debtor for possession	of debtor's residence. (If bo	x checked, complete the following.)
	(Name of landlord that obtained judgment)		
	(Address of landlord)		
	Debtor claims that under applicable nonbankruptcy law, the entire monetary default that gave rise to the judgment f		
	Debtor has included in this petition the deposit with the co after the filing of the petition.	urt of any rent that would b	ecome due during the 30-day period
	Debtor certifies that he/she has served the Landlord with the	nis certification. (11 U.S.C.	§ 362(l)).

B1 (Official Form 1)(12/11)	Page 3 Name of Debtor(s):
Voluntary Petition	LAPO, Inc.
(This page must be completed and filed in every case)	
	natures
Signature(s) of Debtor(s) (Individual/Joint) I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b). I request relief in accordance with the chapter of title 11, United States Code, specified in this petition. X Signature of Debtor	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
X	
	Date
Telephone Number (If not represented by attorney)	Signature of Non-Attorney Bankruptcy Petition Preparer
Date	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
Signature of Attorney* X /s/ Thomas W. Stilley Signature of Attorney for Debtor(s)	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.
Sussman Shank LLP Firm Name 1000 SW Broadway Suite 1400 Portland, OR 97205 Address	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.)
Email: tstilley@sussmanshank.com 503-227-1111 Telephone Number	
April 27, 2012	Address
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.	X
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.	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:
X /s/ Opal A. Dill	
A 75 Opal A. Dill Signature of Authorized Individual Opal A. Dill Printed Name of Authorized Individual President Title of Authorized 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.
April 27, 2012	jines or imprisonment or boin. 11 U.S.C. §110, 18 U.S.C. §150.

United States Bankruptcy Court

Western District of Washington

In re LAPO, Inc.

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).

(2)	(3)	(4)	(5)
Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
James Johnson, President Commercial Equipment Lease Corporation PO Box 11826 Eugene, OR 97440 541-484-1884	1991 Wabash 48' Trir; VIN: 1JV482MXML15132 52; 1997 Mack Tractor; VIN: 1M1K195Y8VM0096 66		21,279.05 (9,500.00 secured)
Jeffrey Genkos DOL- Portland District Office 620 SW Main St. Room 423 Portland, OR 97205 503-326-3057	Audit	Contingent Disputed	680,030.20
Teresa Rice, Lse Administrator Kenco Equipment Lease Co. PO Box 220 Tualatin, OR 97062 503-691-8337	Hotsy Hot Water Pressure Washer Model 1075SSBE		Unknown (0.00 secured)
Rick L. Hug Rick L. Hug, C.P.A., P.C. 7160 SW Fir Loop Suite 102 Portland, OR 97223 503-620-7465	Services		4,404.80
Mary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650 Washington, DC 20260 1-800-275-8777	Services		136,438.00
Mary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650 Washington, DC 20260 1-800-275-8777	Services		42,135.03
	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted James Johnson, President Commercial Equipment Lease Corporation PO Box 11826 Eugene, OR 97440 541-484-1884 Jeffrey Genkos DOL- Portland District Office 620 SW Main St. Room 423 Portland, OR 97205 503-326-3057 Teresa Rice, Lse Administrator Kenco Equipment Lease Co. PO Box 220 Tualatin, OR 97062 503-691-8337 Rick L. Hug Rick L. Hug C.P.A., P.C. 7160 SW Fir Loop Suite 102 Portland, OR 97223 503-620-7465 Mary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650 Washington, DC 20260 Table States Postal Service 475 L'Enfant Plaza SW RM 1P650 Washington, DC 20260	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contactedNature of claim (trade debt, bank loan, government contract, etc.)James Johnson, President Commercial Equipment Lease Corporation PO Box 11826 Eugene, OR 97440 541-484-18841991 Wabash 48' Trlr; VIN: 1JV482MXML15132 52; 1997 Mack Tractor; VIN: 1M1K195Y8VM0096 66Jeffrey Genkos DOL- Portland District Office 620 SW Main St. Room 423 Portland, OR 97205 503-326-3057AuditTeresa Rice, Lse Administrator Kenco Equipment Lease Co. PO Box 220 Tualatin, OR 97062 503-691-8337Hotsy Hot Water Pressure Washer Model 1075SSBERick L. Hug Rick L. Hug, C.P.A., P.C. 7160 SW Fir Loop Suite 102 Portland, OR 97223 503-620-7465ServicesMary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650 Washington, DC 20260ServicesMary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650 Washington, DC 20260Services	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contactedNature of claim (trade debt, bank loan, government contract, etc.)Indicate if claim is contingent, unliquidated, disputed, or subject to setoffJames Johnson, President Commercial Equipment Lease Dobx 11826 Eugene, OR 97440 541-484-18841991 Wabash 48' Trir; VIN: 1JV482MXML15132 52; 1997 Mack Tractor; VIN: 1M1K195Y8VM0096 66Ionitiated, disputed, or subject to setoffJeffrey Genkos DOL- Portland District Office 620 SW Main St. Room 423 Portland, OR 97205 503-326-3057AuditContingent DisputedTeresa Rice, Lse Administrator Kenco Equipment Lease Co. PO Box 220 Tualatin, OR 97062 503-691-8337Hotsy Hot Water Pressure Washer Model 1075SSBERick L. Hug Rick L. Hug, C.P.A., P.C. 7160 SW Fir Loop Suite 102 Portland, OR 97223 503-620-7465ServicesMary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650 Washington, DC 20260ServicesMary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650ServicesMary Anne Gibbons Gen. Counsel United States Postal Service 475 L'Enfant Plaza SW RM 1P650Services

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Case No.

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]

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

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date April 27, 2012

Signature /s/ Opal A. Dill Opal A. Dill President

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.

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Best Case Bankruptcy

United States Bankruptcy Court Western District of Washington

In re LAPO, Inc.

Portland, OR 97217

Debtor

Case No.	

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address	Security	Number	Kind of		
or place of business of holder	Class	of Securities	Interest		
Opal A. Dill 396 N Lotus Isle Dr		100%			

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date April 27, 2012

Signature <u>/s/ Opal A. Dill</u> Opal A. Dill President

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.

0 continuation sheets attached to List of Equity Security Holders

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United States Bankruptcy Court Western District of Washington

In re LAPO, Inc.

Debtor(s)

Case No. Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to

the best of my knowledge.

Date: April 27, 2012

/s/ Opal A. Dill Opal A. Dill/President Signer/Title

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Best Case Bankruptcy

BANK OF AMERICA, NA PO BOX 84448 SEATTLE, WA 98124

COMMERCIAL CAPITAL FUNDING LLC 6920 SW 92ND AVE #4 PORTLAND, OR 97223

COMMERCIAL EQUIPMENT LEASE CORPORATION PO BOX 11826 EUGENE, OR 97440

DELL'S STAR ROUTE, INC PO BOX 55577 PORTLAND, OR 97205

DOL-PORTLAND DISTRICT OFFICE 620 SW MAIN ST ROOM 423 PORTLAND, OR 97205

KENCO EQUIPMENT LEASE CO. PO BOX 220 TUALATIN, OR 97062

LARRY D. DILL, SR. 396 N LOTUS ISLE DR PORTLAND, OR 97217

OPAL A. DILL 396 N LOTUS ISLE DR PORTLAND, OR 97217

RICK L. HUG, C.P.A., P.C. 7160 SW FIR LOOP SUITE 102 PORTLAND, OR 97223

RITCHIE BROS. AUCTIONEERS 4000 PINE LAKE RD LINCOLN, NE 68516

UNITED STATES POSTAL SERVICE 475 L'ENFANT PLAZA SW RM 1P650 WASHINGTON, DC 20260 UNITED STATES POSTAL SERVICE C/O ERIC HOLDER, AG DEPARTMENT OF JUSTICE 10TH & CONSTITUTION NW WASHINGTON, DC 20530