

Fill in this information to identify your case:

United States Bankruptcy Court for the:

SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____ Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/16

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

1. Debtor's name Imperial Palms Resort, LLC

2. All other names debtor used in the last 8 years
Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 27-3302568

4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	<u>2050 Country Club Drive Holtville, CA 92250</u> Number, Street, City, State & ZIP Code	<u>2275 Huntington Drive, Ste. 534 San Marino, CA 91108</u> P.O. Box, Number, Street, City, State & ZIP Code
	<u>Imperial</u> County	Location of principal assets, if different from principal place of business <u>Number, Street, City, State & ZIP Code</u>

5. Debtor's website (URL) _____

6. Type of debtor

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

Partnership (excluding LLP)

Other. Specify: _____

Debtor Imperial Palms Resort, LLC
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

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

B. Check all that apply

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

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

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

Check one:

- Chapter 7
- Chapter 9

Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11 (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

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

- No.
- Yes.

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____
District _____ When _____ Case number _____

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

- No
- Yes.

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

Debtor _____ Relationship _____
District _____ When _____ Case number, if known _____

Debtor Imperial Palms Resort, LLC
Name

Case number (if known) _____

11. **Why is the case filed in this district?** *Check all that apply:*

Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.

A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. **Does the debtor own or have possession of any real property or personal property that needs immediate attention?**

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? *(Check all that apply.)*

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
 What is the hazard? _____

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other _____

Where is the property? _____
 Number, Street, City, State & ZIP Code

Is the property insured?

No

Yes. Insurance agency _____
 Contact name _____
 Phone _____

Statistical and administrative information

13. **Debtor's estimation of available funds** *Check one:*

Funds will be available for distribution to unsecured creditors.

After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. **Estimated number of creditors**

<input checked="" type="checkbox"/> 1-49	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 25,001-50,000
<input type="checkbox"/> 50-99	<input type="checkbox"/> 5001-10,000	<input type="checkbox"/> 50,001-100,000
<input type="checkbox"/> 100-199	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> More than 100,000
<input type="checkbox"/> 200-999		

15. **Estimated Assets**

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

16. **Estimated liabilities**

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

Debtor Imperial Palms Resort, LLC
Name

Case number (if known) _____

Request for Relief, Declaration, and Signatures

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

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
I have been authorized to file this petition on behalf of the debtor.
I have examined the information in this petition and have a reasonable belief that the information is true and correct.
I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 31, 2017
MM / DD / YYYY

X /s/ Rebecca Chiu
Signature of authorized representative of debtor

Title CEO and Manager

Rebecca Chiu
Printed name

18. Signature of attorney

X /s/ Gustavo E. Bravo
Signature of attorney for debtor

Date **July 31, 2017**
MM / DD / YYYY

Gustavo E. Bravo
Printed name

Smaha Law Group
Firm name

2398 San Diego Avenue
San Diego, CA 92110
Number, Street, City, State & ZIP Code

Contact phone 619-688-1557 Email address jsmaha@smaha.com

(Bar No. 218752)
Bar number and State

**RESOLUTIONS OF THE ADMINISTRATOR OF
IMPERIAL PALMS RESORT, LLC**

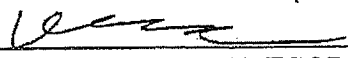
Having received appropriate consents and based upon exigent circumstances the following resolutions are made by the Administrator of IMPERIAL PALMS RESORT, LLC:

BE IT RESOLVED, Managing Member Rebecca Chiu is authorized to execute a petition under Chapter 11 of the United States Bankruptcy Code placing IMPERIAL PALMS RESORT, LLC, into protection under Chapter 11 of the United States Bankruptcy Code and that the case be filed in the United States Bankruptcy Court for the Southern District of California.

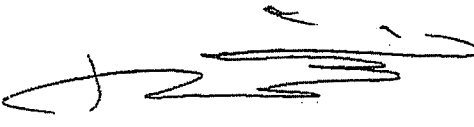
BE IT FURTHER RESOLVED, that Rebecca Chiu, or the Plan Administrator, is authorized to cause to be opened debtor-in-possession bank accounts under our signatures, at any financial institution allowed under the guidelines of the United States Trustee for the Southern District of California.

BE IT FURTHER RESOLVED, that IMPERIAL PALMS RESORT, LLC is authorized to employ the law firm of Smaha Law Group as Debtor's counsel to represent the IMPERIAL PALMS RESORT, LLC as the debtor-in-possession in its Chapter 11 Bankruptcy proceeding.

Executed this 27th day of July 2017, at Los Angeles, California.



IMPERIAL PALMS RESORT, LLC
By: Rebecca Chiu
Its: Manager



IMPERIAL PALMS RESORT, LLC
By: Daniel Chiu
Its: Manager

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC
United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA
Case number (if known) _____

Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

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

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule* _____
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration _____

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

Executed on July 31, 2017

X /s/ Rebecca Chiu
Signature of individual signing on behalf of debtor

Rebecca Chiu
Printed name

CEO and Manager
Position or relationship to debtor

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC
 United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA
 Case number (if known): _____

Check if this is an amended filing

Official Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Allied Waste 104 East Robinson Road Imperial, CA 92251		Trash Services				\$38,776.00
Arrendondo Furniture Calz Cuauhtemoc #1198-20 Col. Sta. Maria. Mexicali, B.C Mexico		Unpaid Invoice for Furniture				\$15,000.00
Bank of America P.O.Box 15796 Wilmington, DE 19886-5796		Business Credit Card				\$21,721.00
Board of Equalization P.O. Box 942879 Sacramento, CA 94287-9353		Taxes				\$21,462.00
Brian Chiu 2395 Roanoke Road San Marino, CA 91108		Personal Loan				\$36,329.00
Darryl Readshaw 26570 Fairway Drive Pioneer, CA 95666		Wages/Sale of Equity				\$165,000.00
Diane Tsai 2395 Roanoke Road San Marino, CA 91108		Loan				\$50,000.00
Employment Development Dept. 658 East Brien San Bernardino, CA 92408		Employment Taxes				\$186,671.91

Debtor **Imperial Palms Resort, LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
ESBF Partners 5 West 37th Street, 2nd Flr. New York, NY 10018		Loan				\$29,420.00
Fitzmaurice & Associates 339 Hilltop Drive., #101 Chula Vista, CA 91910		Legal Services				\$12,293.00
Gordon's Carpet One c/o John Chong 945 N. Imperial Avenue El Centro, CA 92243		Carpet Materials				\$39,490.00
Imperial County Tax Collector c/o Karen Vogel 940 West Main Street, Ste. 106 El Centro, CA 92243-2864		TOT Tax				\$98,610.00
Imperial County Tax Collector c/o Karen Vogel 940 West Main Street, Ste. 106 El Centro, CA 92243-2864		Property Tax				\$62,320.00
Insurance Company of the West P.O. Box 85563 San Diego, CA 92186-5563		Workers Compensation Premium Settlement				\$32,274.00
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346		Payroll Taxes (Various Quarters)				\$801,688.00
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346		Federal Income Taxes				\$38,962.00
John Chong 1309 E. Las Tunas Drive San Gabriel, CA 91776		Loan				\$20,000.00

Debtor **Imperial Palms Resort, LLC**
Name _____

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Ling Li 2395 Roanoke Road San Marino, CA 91108		Loan				\$38,058.00
US Security Associates P.O. Box 931703 Atlanta, GA 31193		Contracted Security Guards				\$12,107.00
Yellowstone Bank 30 Broad Street, 14th Flr. New York, NY 10004		Credit Card Debt				\$26,982.00

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____

Check if this is an amended filing

**Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals**

12/15

Part 1: Summary of Assets

1. Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)	
1a. Real property: Copy line 88 from <i>Schedule A/B</i>	\$ <u>10,000,000.00</u>
1b. Total personal property: Copy line 91A from <i>Schedule A/B</i>	\$ <u>1,277,881.00</u>
1c. Total of all property: Copy line 92 from <i>Schedule A/B</i>	\$ <u>11,277,881.00</u>

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D) Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i>	\$ <u>6,963,699.00</u>
3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)	
3a. Total claim amounts of priority unsecured claims: Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>	\$ <u>1,209,713.91</u>
3b. Total amount of claims of nonpriority amount of unsecured claims: Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+\$ <u>573,864.57</u>
4. Total liabilities Lines 2 + 3a + 3b	\$ <u>8,747,277.48</u>

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____

Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- No. Go to Part 2.
- Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

2. **Cash on hand** \$838.00

3. **Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	
--	-----------------	---------------------------------	--

3.1. Bank of America Checking Account 0237 \$737.00

3.2. Bank of America Checking Account 0253 \$1,220.00

3.3. Bank of America Savings Account 5956 \$0.00

4. **Other cash equivalents (Identify all)**

5. **Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$2,795.00

Part 2: Deposits and Prepayments

6. Does the debtor have any deposits or prepayments?

- No. Go to Part 3.
- Yes Fill in the information below.

7. **Deposits, including security deposits and utility deposits**
Description, including name of holder of deposit

Debtor Imperial Palms Resort, LLC Case number (If known) _____
Name

7.1. **TCF Equipment Finance (Pre-Paid Golf Cart Lease: Part Not Amortized \$46,380)** \$46,380.00

8. **Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**
 Description, including name of holder of prepayment

9. **Total of Part 2.** \$46,380.00
 Add lines 7 through 8. Copy the total to line 81.

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

- No. Go to Part 4.
 Yes Fill in the information below.

11. **Accounts receivable**

11a. 90 days old or less: 12,170.00 - 0.00 = \$12,170.00
face amount doubtful or uncollectible accounts

11b. Over 90 days old: 840,812.00 - 0.00 = \$840,812.00
face amount doubtful or uncollectible accounts

12. **Total of Part 3.** \$852,982.00
 Current value on lines 11a + 11b = line 12. Copy the total to line 82.

Part 4: Investments

13. Does the debtor own any investments?

- No. Go to Part 5.
 Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
 Yes Fill in the information below.

	General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19.	Raw materials				
20.	Work in progress				
21.	Finished goods, including goods held for resale				
22.	Other inventory or supplies				
	<u>Inventory</u>	<u>12/31/2016</u>	<u>\$0.00</u>		<u>\$375,224.00</u>

23. **Total of Part 5.** \$375,224.00
 Add lines 19 through 22. Copy the total to line 84.

Debtor Imperial Palms Resort, LLC Case number (If known) _____
 Name

24. Is any of the property listed in Part 5 perishable?
 No
 Yes
25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?
 No
 Yes. Book value _____ Valuation method _____ Current Value _____
26. Has any of the property listed in Part 5 been appraised by a professional within the last year?
 No
 Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
 Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.
 Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture Miscellaneous Office Furniture (Depreciation Schedule Available)	\$1,135.00	200 DB HY	\$0.00
40. Office fixtures			
41. Office equipment, including all computer equipment and communication systems equipment and software Miscellaneous Office Equipment (Depreciation Schedule Available)	\$1,098.00	200 DB HY	\$0.00

42. **Collectibles** Examples: Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

43. **Total of Part 7.** Add lines 39 through 42. Copy the total to line 86. \$0.00

44. Is a depreciation schedule available for any of the property listed in Part 7?
 No
 Yes
45. Has any of the property listed in Part 7 been appraised by a professional within the last year?
 No
 Yes

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.

Debtor Imperial Palms Resort, LLC
Name

Case number (If known) _____

Yes Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles			
48. Watercraft, trailers, motors, and related accessories <i>Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels</i>			
49. Aircraft and accessories			
50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment) Hotel Televisions and Air Conditioners (as of 12/31/2015)	\$10,167.00	200 DB HY	\$0.00

51. **Total of Part 8.** \$0.00
Add lines 47 through 50. Copy the total to line 87.

52. **Is a depreciation schedule available for any of the property listed in Part 8?**
 No
 Yes

53. **Has any of the property listed in Part 8 been appraised by a professional within the last year?**
 No
 Yes

Part 9: Real property

54. **Does the debtor own or lease any real property?**

No. Go to Part 10.
 Yes Fill in the information below.

55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available).	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1. 2050 Country Club Drive, Holtville, CA 92550 APNs: 045-100-055; 045-100-057; 045-100-069 (Value includes fixtures, equipment and furniture)	100% Land, Buildings and Improvements as of 12/31/2016	\$1,000,000.00	SL MM	\$10,000,000.00

Debtor Imperial Palms Resort, LLC
Name

Case number (If known) _____

56. **Total of Part 9.**
Add the current value on lines 55.1 through 55.6 and entries from any additional sheets.
Copy the total to line 88.

\$10,000,000.00

57. **Is a depreciation schedule available for any of the property listed in Part 9?**
 No
 Yes

58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**
 No
 Yes

Part 10: Intangibles and intellectual property

59. **Does the debtor have any interests in intangibles or intellectual property?**

- No. Go to Part 11.
 Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets			
61. Internet domain names and websites <u>www.imperialplamsresort.com</u>	<u>\$0.00</u>		<u>\$500.00</u>

62. **Licenses, franchises, and royalties**

63. **Customer lists, mailing lists, or other compilations**

64. **Other intangibles, or intellectual property**

65. **Goodwill**

66. **Total of Part 10.**
Add lines 60 through 65. Copy the total to line 89.

\$500.00

67. **Do your lists or records include personally identifiable information of customers** (as defined in 11 U.S.C. §§ 101(41A) and 107?
 No
 Yes

68. **Is there an amortization or other similar schedule available for any of the property listed in Part 10?**
 No
 Yes

69. **Has any of the property listed in Part 10 been appraised by a professional within the last year?**
 No
 Yes

Part 11: All other assets

70. **Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
 Yes Fill in the information below.

Debtor Imperial Palms Resort, LLC
Name

Case number (if known) _____

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	<u>\$2,795.00</u>	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	<u>\$46,380.00</u>	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	<u>\$852,982.00</u>	
83. Investments. <i>Copy line 17, Part 4.</i>	<u>\$0.00</u>	
84. Inventory. <i>Copy line 23, Part 5.</i>	<u>\$375,224.00</u>	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	<u>\$0.00</u>	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	<u>\$0.00</u>	
88. Real property. <i>Copy line 56, Part 9.....></i>		<u>\$10,000,000.00</u>
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	<u>\$500.00</u>	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ <u>\$0.00</u>	
91. Total. Add lines 80 through 90 for each column	<u>\$1,277,881.00</u>	+ 91b. <u>\$10,000,000.00</u>
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		<u>\$11,277,881.00</u>

Fill in this information to identify your case:

Debtor 1 Rebecca Chiu
First Name Middle Name Last Name

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

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number _____
(if known)

Check if this is an amended filing

Official Form 106C

Schedule C: The Property You Claim as Exempt

4/16

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information. Using the property you listed on *Schedule A/B: Property* (Official Form 106A/B) as your source, list the property that you claim as exempt. If more space is needed, fill out and attach to this page as many copies of *Part 2: Additional Page* as necessary. On the top of any additional pages, write your name and case number (if known).

For each item of property you claim as exempt, you must specify the amount of the exemption you claim. One way of doing so is to state a specific dollar amount as exempt. Alternatively, you may claim the full fair market value of the property being exempted up to the amount of any applicable statutory limit. Some exemptions—such as those for health aids, rights to receive certain benefits, and tax-exempt retirement funds—may be unlimited in dollar amount. However, if you claim an exemption of 100% of fair market value under a law that limits the exemption to a particular dollar amount and the value of the property is determined to exceed that amount, your exemption would be limited to the applicable statutory amount.

Part 1: Identify the Property You Claim as Exempt

1. Which set of exemptions are you claiming? Check one only, even if your spouse is filing with you.

- You are claiming state and federal nonbankruptcy exemptions. 11 U.S.C. § 522(b)(3)
- You are claiming federal exemptions. 11 U.S.C. § 522(b)(2)

2. For any property you list on *Schedule A/B* that you claim as exempt, fill in the information below.

Brief description of the property and line on <i>Schedule A/B</i> that lists this property	Current value of the portion you own <small>Copy the value from <i>Schedule A/B</i></small>	Amount of the exemption you claim <small>Check only one box for each exemption.</small>	Specific laws that allow exemption
Brief description: Line from <i>Schedule A/B</i> : _____	_____	<input type="checkbox"/> _____ <input type="checkbox"/> 100% of fair market value, up to any applicable statutory limit	

3. Are you claiming a homestead exemption of more than \$160,375?
(Subject to adjustment on 4/01/19 and every 3 years after that for cases filed on or after the date of adjustment.)

- No
- Yes. Did you acquire the property covered by the exemption within 1,215 days before you filed this case?
 - No
 - Yes

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____

Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim <small>Do not deduct the value of collateral.</small>	Column B Value of collateral that supports this claim	
2.1	<p>Clearing House CDFI Creditor's Name</p> <p>P.O. Box 80590 City of Industry, CA 91716-8590 Creditor's mailing address</p> <p>_____ Creditor's email address, if known</p> <p>Date debt was incurred 05/01/2012 Last 4 digits of account number 0069</p> <p>Do multiple creditors have an interest in the same property? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority. 1. Clearing House CDFI 2. Kevin Smith 3. Darryl Readshaw 4. Qing Tao 5. Oasis Growth Partners</p>	<p>Describe debtor's property that is subject to a lien 2050 Country Club Drive, Holtville, CA 92550 APNs: 045-100-055; 045-100-057; 045-100-069 (Value includes fixtures, equipment and furniture)</p> <p>Describe the lien Deed of Trust</p> <p>Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)</p> <p>As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p>	\$2,634,561.00	\$10,000,000.00
2.2	<p>Darryl Readshaw Creditor's Name</p> <p>26570 Fairway Drive Pioneer, CA 95666 Creditor's mailing address</p> <p>_____ Creditor's email address, if known</p> <p>Date debt was incurred</p>	<p>Describe debtor's property that is subject to a lien 2050 Country Club Drive, Holtville, CA 92550 APNs: 045-100-055; 045-100-057; 045-100-069 (Value includes fixtures, equipment and furniture)</p> <p>Describe the lien Deed of Trust</p> <p>Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Is anyone else liable on this claim? <input checked="" type="checkbox"/> No</p>	\$150,000.00	\$10,000,000.00

Debtor Imperial Palms Resort, LLC Case number (if know) _____
Name

07/30/2015
 Last 4 digits of account number

Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

Do multiple creditors have an interest in the same property?
 No
 Yes. Specify each creditor, including this creditor and its relative priority.
Specified on line 2.1

As of the petition filing date, the claim is:
 Check all that apply
 Contingent
 Unliquidated
 Disputed

2.3 Kevin Smith
Creditor's Name

Describe debtor's property that is subject to a lien \$258,279.00 \$10,000,000.00
2050 Country Club Drive, Holtville, CA 92550
APNs: 045-100-055; 045-100-057; 045-100-069
(Value includes fixtures, equipment and furniture)

2050 Country Club Drive
Holtville, CA 92250
Creditor's mailing address

Describe the lien
Deed of Trust

Creditor's email address, if known

Is the creditor an insider or related party?
 No
 Yes
Is anyone else liable on this claim?

Date debt was incurred
05/17/2015
 Last 4 digits of account number

No
 Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

Do multiple creditors have an interest in the same property?
 No
 Yes. Specify each creditor, including this creditor and its relative priority.
Specified on line 2.1

As of the petition filing date, the claim is:
 Check all that apply
 Contingent
 Unliquidated
 Disputed

2.4 Oasis Growth Partners
Creditor's Name

Describe debtor's property that is subject to a lien \$3,420,859.00 \$10,000,000.00
2050 Country Club Drive, Holtville, CA 92550
APNs: 045-100-055; 045-100-057; 045-100-069
(Value includes fixtures, equipment and furniture)

2275 Huntington Drive,
#534
San Marino, CA 91108
Creditor's mailing address

Describe the lien
Deed of Trust

Creditor's email address, if known

Is the creditor an insider or related party?
 No
 Yes
Is anyone else liable on this claim?

Date debt was incurred
06/27/2017
 Last 4 digits of account number

No
 Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

Do multiple creditors have an interest in the same property?
 No
 Yes. Specify each creditor, including this creditor and its relative priority.
Specified on line 2.1

As of the petition filing date, the claim is:
 Check all that apply
 Contingent
 Unliquidated
 Disputed

2.5 Qing Tao

Describe debtor's property that is subject to a lien \$500,000.00 \$10,000,000.00

Debtor Imperial Palms Resort, LLC Case number (if know) _____
Name

Creditor's Name

2050 Country Club Drive, Holtville, CA 92550
APNs: 045-100-055; 045-100-057; 045-100-069
(Value includes fixtures, equipment and furniture)

68 West Las Flores Avenue
Arcadia, CA 91007

Creditor's mailing address

Describe the lien

Mortgage

Is the creditor an insider or related party?

No

Yes

Is anyone else liable on this claim?

No

Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

Creditor's email address, if known

Date debt was incurred

04/03/2017

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

No

Yes. Specify each creditor, including this creditor and its relative priority.

Specified on line 2.1

As of the petition filing date, the claim is:

Check all that apply

Contingent

Unliquidated

Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any. **\$6,963,699.00**

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____

Check if this is an amended filing

Official Form 206E/F
Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

No. Go to Part 2.

Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

			Total claim	Priority amount
2.1	Priority creditor's name and mailing address Board of Equalization P.O. Box 942879 Sacramento, CA 94287-9353	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$21,462.00	\$12,850.00
	Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)	Basis for the claim: Taxes Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.2	Priority creditor's name and mailing address Employment Development Dept. 658 East Brien San Bernardino, CA 92408	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$186,671.91	\$186,671.91
	Date or dates debt was incurred 06/2014 - 03/2017 Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)	Basis for the claim: Employment Taxes Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Debtor	Imperial Palms Resort, LLC	Case number (if known)	
	Name		
2.3	Priority creditor's name and mailing address Imperial County Tax Collector c/o Karen Vogel 940 West Main Street, Ste. 106 El Centro, CA 92243-2864	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$98,610.00 \$98,610.00
	Date or dates debt was incurred 12/28/2016	Basis for the claim: TOT Tax	
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.4	Priority creditor's name and mailing address Imperial County Tax Collector c/o Karen Vogel 940 West Main Street, Ste. 106 El Centro, CA 92243-2864	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$62,320.00 \$62,320.00
	Date or dates debt was incurred 2015 - 2017	Basis for the claim: Property Tax	
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.5	Priority creditor's name and mailing address Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$38,962.00 \$38,962.00
	Date or dates debt was incurred 2010-2014	Basis for the claim: Federal Income Taxes	
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
2.6	Priority creditor's name and mailing address Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$801,688.00 \$801,688.00
	Date or dates debt was incurred 2015 - 2016	Basis for the claim: Payroll Taxes (Various Quarters)	
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

Amount of claim

Debtor Name	Case number (if known)
Imperial Palms Resort, LLC	
3.1 Nonpriority creditor's name and mailing address Allied Waste 104 East Robinson Road Imperial, CA 92251 Date(s) debt was incurred <u>03/31/2016</u> Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$38,776.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trash Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.2 Nonpriority creditor's name and mailing address Arrendondo Furniture Calz Cuauhtemoc #1198-20 Col. Sta. Maria. Mexicali, B.C Mexico Date(s) debt was incurred <u>07/2015</u> Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$15,000.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Unpaid Invoice for Furniture</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.3 Nonpriority creditor's name and mailing address Bank of America P.O.Box 15796 Wilmington, DE 19886-5796 Date(s) debt was incurred <u>06/9/2017</u> Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$21,721.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Business Credit Card</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.4 Nonpriority creditor's name and mailing address Brian Chiu 2395 Roanoke Road San Marino, CA 91108 Date(s) debt was incurred <u>01/08/2016</u> Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$36,329.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Personal Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.5 Nonpriority creditor's name and mailing address Crystal Hirose 256 Monterey Pass Road Monterey Park, CA 91754 Date(s) debt was incurred <u>07/07/2015</u> Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$2,750.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>2014 Tax Returns Preparation</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.6 Nonpriority creditor's name and mailing address Darryl Readshaw 26570 Fairway Drive Pioneer, CA 95666 Date(s) debt was incurred <u>06/2015</u> Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$165,000.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Wages/Sale of Equity</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.7 Nonpriority creditor's name and mailing address David Lee 2395 Roanoke Road San Marino, CA 91108 Date(s) debt was incurred <u>06/2017</u> Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$10,000.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Debtor	Imperial Palms Resort, LLC	Case number (if known)	
	Name		
3.8	Nonpriority creditor's name and mailing address Diane Tsai 2395 Roanoke Road San Marino, CA 91108 Date(s) debt was incurred <u> </u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$50,000.00
3.9	Nonpriority creditor's name and mailing address DTSC Imperial CUPA 627 Wake Avenue El Centro, CA 92243 Date(s) debt was incurred <u>05/08/2017</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Dept. of Toxic Substances Control</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,722.00
3.10	Nonpriority creditor's name and mailing address ESBF Partners 5 West 37th Street, 2nd Flr. New York, NY 10018 Date(s) debt was incurred <u>05/26/2017</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$29,420.00
3.11	Nonpriority creditor's name and mailing address Fitzmaurice & Associates 339 Hilltop Drive., #101 Chula Vista, CA 91910 Date(s) debt was incurred <u>07/01/2017</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Legal Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$12,293.00
3.12	Nonpriority creditor's name and mailing address Gordon's Carpet One c/o John Chong 945 N. Imperial Avenue El Centro, CA 92243 Date(s) debt was incurred <u>08/11/2015</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Carpet Materials</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$39,490.00
3.13	Nonpriority creditor's name and mailing address IMCA Capital Bizfi 460 Park Avenue So., 10th Flr. New York, NY 10016 Date(s) debt was incurred <u>10/20/2016</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$10,000.00
3.14	Nonpriority creditor's name and mailing address Insurance Company of the West P.O. Box 85563 San Diego, CA 92186-5563 Date(s) debt was incurred <u>04/22/2017</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Workers Compensation Premium Settlement</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$32,274.00

Debtor Name	Case number (if known)
Imperial Palms Resort, LLC	
3.15 Nonpriority creditor's name and mailing address John Chong 1309 E. Las Tunas Drive San Gabriel, CA 91776 Date(s) debt was incurred <u>06/05/2017</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$20,000.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.16 Nonpriority creditor's name and mailing address Lamar P.O. Box 1227 Yuma, AZ 85365 Date(s) debt was incurred <u>07/18/2016</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$8,370.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Billboard Charges</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.17 Nonpriority creditor's name and mailing address Ling Li 2395 Roanoke Road San Marino, CA 91108 Date(s) debt was incurred <u>01/19/2016</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$38,058.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.18 Nonpriority creditor's name and mailing address Triple S Electric, Inc. 8851 Prospect Avenue Santee, CA 92071-0392 Date(s) debt was incurred <u>10/2016</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,572.57 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u> </u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.19 Nonpriority creditor's name and mailing address US Security Associates P.O. Box 931703 Atlanta, GA 31193 Date(s) debt was incurred <u>09/13/2015</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$12,107.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Contracted Security Guards</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.20 Nonpriority creditor's name and mailing address Yellowstone Bank 30 Broad Street, 14th Flr. New York, NY 10004 Date(s) debt was incurred <u>05/23/2017</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$26,982.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Credit Card Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

Total of claim amounts

Debtor **Imperial Palms Resort, LLC**
Name

Case number (if known) _____

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

5a. \$ 1,209,713.91

5b. + \$ 573,864.57

5c. \$ 1,783,578.48

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____

Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* *Property*
(Official Form 206A/B).

2. List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.1. State what the contract or lease is for and the nature of the debtor's interest **Lease of 50 Golf Carts**

State the term remaining **28 months**

List the contract number of any government contract _____

**TCF Equipment Finance
1111 West San Marnan Drive
Suite A2 West
Waterloo, IA 50701**

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____

Check if this is an amended filing

**Official Form 206H
Schedule H: Your Codebtors**

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

	Name	Mailing Address	Name	<i>Check all schedules that apply:</i>
2.1	_____	Street _____ _____ City State Zip Code	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.2	_____	Street _____ _____ City State Zip Code	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.3	_____	Street _____ _____ City State Zip Code	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.4	_____	Street _____ _____ City State Zip Code	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G

Fill in this information to identify your case:

Debtor 1 Rebecca Chiu

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number _____
(If known)

Check if this is:

An amended filing

A supplement showing postpetition chapter 13 income as of the following date:

MM / DD / YYYY

Official Form 106I

Schedule I: Your Income

12/15

Be as complete and accurate as possible. If two married people are filing together (Debtor 1 and Debtor 2), both are equally responsible for supplying correct information. If you are married and not filing jointly, and your spouse is living with you, include information about your spouse. If you are separated and your spouse is not filing with you, do not include information about your spouse. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write your name and case number (if known). Answer every question.

Part 1: Describe Employment

		Debtor 1	Debtor 2 or non-filing spouse
<p>1. Fill in your employment information.</p> <p>If you have more than one job, attach a separate page with information about additional employers.</p> <p>Include part-time, seasonal, or self-employed work.</p> <p>Occupation may include student or homemaker, if it applies.</p>	Employment status	<input checked="" type="checkbox"/> Employed <input type="checkbox"/> Not employed	<input checked="" type="checkbox"/> Employed <input type="checkbox"/> Not employed
	Occupation	_____	_____
	Employer's name	_____	_____
	Employer's address	_____	_____
	How long employed there?	_____	_____

Part 2: Give Details About Monthly Income

Estimate monthly income as of the date you file this form. If you have nothing to report for any line, write \$0 in the space. Include your non-filing spouse unless you are separated.

If you or your non-filing spouse have more than one employer, combine the information for all employers for that person on the lines below. If you need more space, attach a separate sheet to this form.

	For Debtor 1	For Debtor 2 or non-filing spouse
2. List monthly gross wages, salary, and commissions (before all payroll deductions). If not paid monthly, calculate what the monthly wage would be.	\$ 0.00	\$ 0.00
3. Estimate and list monthly overtime pay.	+\$ 0.00	+\$ 0.00
4. Calculate gross income. Add line 2 + line 3.	\$ 0.00	\$ 0.00

Debtor 1 **Imperial Palms Resort, LLC**

Case number (if known)

		For Debtor 1	For Debtor 2 or non-filing spouse
Copy line 4 here	4.	\$ <u>0.00</u>	\$ <u>0.00</u>
5. List all payroll deductions:			
5a. Tax, Medicare, and Social Security deductions	5a.	\$ <u>0.00</u>	\$ <u>0.00</u>
5b. Mandatory contributions for retirement plans	5b.	\$ <u>0.00</u>	\$ <u>0.00</u>
5c. Voluntary contributions for retirement plans	5c.	\$ <u>0.00</u>	\$ <u>0.00</u>
5d. Required repayments of retirement fund loans	5d.	\$ <u>0.00</u>	\$ <u>0.00</u>
5e. Insurance	5e.	\$ <u>0.00</u>	\$ <u>0.00</u>
5f. Domestic support obligations	5f.	\$ <u>0.00</u>	\$ <u>0.00</u>
5g. Union dues	5g.	\$ <u>0.00</u>	\$ <u>0.00</u>
5h. Other deductions. Specify: _____	5h.+	\$ <u>0.00</u>	+ \$ <u>0.00</u>
6. Add the payroll deductions. Add lines 5a+5b+5c+5d+5e+5f+5g+5h.	6.	\$ <u>0.00</u>	\$ <u>0.00</u>
7. Calculate total monthly take-home pay. Subtract line 6 from line 4.	7.	\$ <u>0.00</u>	\$ <u>0.00</u>
8. List all other income regularly received:			
8a. Net income from rental property and from operating a business, profession, or farm Attach a statement for each property and business showing gross receipts, ordinary and necessary business expenses, and the total monthly net income.	8a.	\$ <u>0.00</u>	\$ <u>0.00</u>
8b. Interest and dividends	8b.	\$ <u>0.00</u>	\$ <u>0.00</u>
8c. Family support payments that you, a non-filing spouse, or a dependent regularly receive Include alimony, spousal support, child support, maintenance, divorce settlement, and property settlement.	8c.	\$ <u>0.00</u>	\$ <u>0.00</u>
8d. Unemployment compensation	8d.	\$ <u>0.00</u>	\$ <u>0.00</u>
8e. Social Security	8e.	\$ <u>0.00</u>	\$ <u>0.00</u>
8f. Other government assistance that you regularly receive Include cash assistance and the value (if known) of any non-cash assistance that you receive, such as food stamps (benefits under the Supplemental Nutrition Assistance Program) or housing subsidies. Specify: _____	8f.	\$ <u>0.00</u>	\$ <u>0.00</u>
8g. Pension or retirement income	8g.	\$ <u>0.00</u>	\$ <u>0.00</u>
8h. Other monthly income. Specify: _____	8h.+	\$ <u>0.00</u>	+ \$ <u>0.00</u>
9. Add all other income. Add lines 8a+8b+8c+8d+8e+8f+8g+8h.	9.	\$ <u>0.00</u>	\$ <u>0.00</u>
10. Calculate monthly income. Add line 7 + line 9. Add the entries in line 10 for Debtor 1 and Debtor 2 or non-filing spouse.	10.	\$ <u>0.00</u>	+ \$ <u>0.00</u> = \$ <u>0.00</u>
11. State all other regular contributions to the expenses that you list in Schedule J. Include contributions from an unmarried partner, members of your household, your dependents, your roommates, and other friends or relatives. Do not include any amounts already included in lines 2-10 or amounts that are not available to pay expenses listed in Schedule J. Specify: _____	11.	+\$ <u>0.00</u>	
12. Add the amount in the last column of line 10 to the amount in line 11. The result is the combined monthly income. Write that amount on the Summary of Schedules and Statistical Summary of Certain Liabilities and Related Data, if it applies	12.	\$ <u>0.00</u>	
Combined monthly income			
13. Do you expect an increase or decrease within the year after you file this form?			
<input checked="" type="checkbox"/> No.			
<input type="checkbox"/> Yes. Explain: _____			

Fill in this information to identify your case:

Debtor 1 Rebecca Chiu

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number _____
(If known)

Check if this is:

- An amended filing
- A supplement showing postpetition chapter 13 expenses as of the following date:

MM / DD / YYYY

Official Form 106J Schedule J: Your Expenses

12/15

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information. If more space is needed, attach another sheet to this form. On the top of any additional pages, write your name and case number (if known). Answer every question.

Part 1: Describe Your Household

1. Is this a joint case?

- No. Go to line 2.
- Yes. Does Debtor 2 live in a separate household?
 - No
 - Yes. Debtor 2 must file Official Form 106J-2, *Expenses for Separate Household* of Debtor 2.

2. Do you have dependents? No

Do not list Debtor 1 and Debtor 2.

Yes. Fill out this information for each dependent.....

Dependent's relationship to Debtor 1 or Debtor 2

Dependent's age

Does dependent live with you?

Do not state the dependents names.

Dependent's relationship to Debtor 1 or Debtor 2	Dependent's age	Does dependent live with you?
_____	_____	<input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes
_____	_____	<input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes
_____	_____	<input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes
_____	_____	<input type="checkbox"/> No
_____	_____	<input type="checkbox"/> Yes

3. Do your expenses include expenses of people other than yourself and your dependents? No Yes

Part 2: Estimate Your Ongoing Monthly Expenses

Estimate your expenses as of your bankruptcy filing date unless you are using this form as a supplement in a Chapter 13 case to report expenses as of a date after the bankruptcy is filed. If this is a supplemental *Schedule J*, check the box at the top of the form and fill in the applicable date.

Include expenses paid for with non-cash government assistance if you know the value of such assistance and have included it on *Schedule I: Your Income* (Official Form 106I.)

Your expenses	
4. The rental or home ownership expenses for your residence. Include first mortgage payments and any rent for the ground or lot.	0.00
4a. Real estate taxes	0.00
4b. Property, homeowner's, or renter's insurance	0.00
4c. Home maintenance, repair, and upkeep expenses	0.00
4d. Homeowner's association or condominium dues	0.00
5. Additional mortgage payments for your residence, such as home equity loans	0.00

4. The rental or home ownership expenses for your residence. Include first mortgage payments and any rent for the ground or lot.

4. \$ _____ 0.00

If not included in line 4:

4a. Real estate taxes

4a. \$ _____ 0.00

4b. Property, homeowner's, or renter's insurance

4b. \$ _____ 0.00

4c. Home maintenance, repair, and upkeep expenses

4c. \$ _____ 0.00

4d. Homeowner's association or condominium dues

4d. \$ _____ 0.00

5. Additional mortgage payments for your residence, such as home equity loans

5. \$ _____ 0.00

Debtor 1 **Imperial Palms Resort, LLC**

Case number (if known) _____

6. Utilities:		
6a. Electricity, heat, natural gas	6a. \$	<u>0.00</u>
6b. Water, sewer, garbage collection	6b. \$	<u>0.00</u>
6c. Telephone, cell phone, Internet, satellite, and cable services	6c. \$	<u>0.00</u>
6d. Other. Specify: _____	6d. \$	<u>0.00</u>
7. Food and housekeeping supplies		7. \$ <u>0.00</u>
8. Childcare and children's education costs		8. \$ <u>0.00</u>
9. Clothing, laundry, and dry cleaning		9. \$ <u>0.00</u>
10. Personal care products and services		10. \$ <u>0.00</u>
11. Medical and dental expenses		11. \$ <u>0.00</u>
12. Transportation. Include gas, maintenance, bus or train fare. Do not include car payments.		12. \$ <u>0.00</u>
13. Entertainment, clubs, recreation, newspapers, magazines, and books		13. \$ <u>0.00</u>
14. Charitable contributions and religious donations		14. \$ <u>0.00</u>
15. Insurance. Do not include insurance deducted from your pay or included in lines 4 or 20.		
15a. Life insurance	15a. \$	<u>0.00</u>
15b. Health insurance	15b. \$	<u>0.00</u>
15c. Vehicle insurance	15c. \$	<u>0.00</u>
15d. Other insurance. Specify: _____	15d. \$	<u>0.00</u>
16. Taxes. Do not include taxes deducted from your pay or included in lines 4 or 20. Specify: _____		16. \$ <u>0.00</u>
17. Installment or lease payments:		
17a. Car payments for Vehicle 1	17a. \$	<u>0.00</u>
17b. Car payments for Vehicle 2	17b. \$	<u>0.00</u>
17c. Other. Specify: _____	17c. \$	<u>0.00</u>
17d. Other. Specify: _____	17d. \$	<u>0.00</u>
18. Your payments of alimony, maintenance, and support that you did not report as deducted from your pay on line 5, Schedule I, Your Income (Official Form 106I).		18. \$ <u>0.00</u>
19. Other payments you make to support others who do not live with you. Specify: _____		19. \$ <u>0.00</u>
20. Other real property expenses not included in lines 4 or 5 of this form or on Schedule I: Your Income.		
20a. Mortgages on other property	20a. \$	<u>0.00</u>
20b. Real estate taxes	20b. \$	<u>0.00</u>
20c. Property, homeowner's, or renter's insurance	20c. \$	<u>0.00</u>
20d. Maintenance, repair, and upkeep expenses	20d. \$	<u>0.00</u>
20e. Homeowner's association or condominium dues	20e. \$	<u>0.00</u>
21. Other: Specify: _____		21. +\$ <u>0.00</u>
22. Calculate your monthly expenses		
22a. Add lines 4 through 21.		\$ <u>0.00</u>
22b. Copy line 22 (monthly expenses for Debtor 2), if any, from Official Form 106J-2		\$ _____
22c. Add line 22a and 22b. The result is your monthly expenses.		\$ <u>0.00</u>
23. Calculate your monthly net income.		
23a. Copy line 12 (<i>your combined monthly income</i>) from Schedule I.	23a. \$	<u>0.00</u>
23b. Copy your monthly expenses from line 22c above.	23b. -\$	<u>0.00</u>
23c. Subtract your monthly expenses from your monthly income. The result is your <i>monthly net income</i> .	23c. \$	<u>0.00</u>
24. Do you expect an increase or decrease in your expenses within the year after you file this form? For example, do you expect to finish paying for your car loan within the year or do you expect your mortgage payment to increase or decrease because of a modification to the terms of your mortgage?		
<input checked="" type="checkbox"/> No.		
<input type="checkbox"/> Yes. 		

Fill in this information to identify the case:

Debtor name Imperial Palms Resort, LLC

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF CALIFORNIA

Case number (if known) _____

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 1/01/2017 to Filing Date

Operating a business
 Other _____

\$551,260.00

For prior year:
From 1/01/2016 to 12/31/2016

Operating a business
 Other _____

\$1,670,377.00

For year before that:
From 1/01/2015 to 12/31/2015

Operating a business
 Other _____

\$356,319.00

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer
Check all that apply

Debtor **Imperial Palms Resort, LLC**

Case number (if known) _____

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. Yellow Stone Bank 30 Broad Street, 14th Flr. New York, NY 10004	04/06/2017 thru 06/29/2017	\$58,628.00	<input checked="" type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other ___
3.2. ESBF California, LLC 5 West 37th Street, 2nd Flr. New York, NY 10018	05/26/2017 thru 06/29/2017	\$12,132.00	<input checked="" type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other ___
3.3. IMCA Capital Bizfi 460 Park Avenue So, 10th Flr. New York, NY 10016	04/06/2017 thru 06/29/2017	\$25,523.00	<input checked="" type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other ___

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
--	-------	-----------------------	---------------------------------

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property
-----------------------------	--------------------------	------	-------------------

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
-----------------------------	---	-----------------------	--------

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
---------------------------	----------------	------------------------------------	----------------

Debtor Imperial Palms Resort, LLC Case number (if known) _____

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Blaise Smith v. Imperial Palms Resort, et al. ECU 08163	Civil Litigation - Wrongful Termination	Superior Court of California Imperial County 939 Main Street El Centro, CA 92243	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
------------------------------	---	-------------	-------

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
Theft of lawnmower, weed eater, leaf blower and other tools	\$0.00 <small>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).</small>	01/18/2017	\$600.00

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. John L. Smaha, Esq. SMAHA LAW GROUP 2398 San Diego Avenue San Diego, CA 92110		07/07/2017	\$5,000.00
Email or website address _____			
Who made the payment, if not debtor? _____			

Debtor **Imperial Palms Resort, LLC**

Case number (if known) _____

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
-------------------------	-----------------------------------	---------------------------	-----------------------

13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 Joseph Berches c/o Maria L. Berches 1733 Rio Vista Seeley, CA 92273	21 Golf Carts (See Attached List)	04/05/2016	\$24,500.00
Relationship to debtor			

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy From-To
---------	-------------------------------

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:
- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- No. Go to Part 9.
- Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- No.
- Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- No. Go to Part 10.
- Yes. Does the debtor serve as plan administrator?

Debtor **Imperial Palms Resort, LLC**

Case number (if known) _____

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. Rabo Bank	XXXX-5046	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other __	02/2016 Balance: \$-81.77	\$0.00
18.2. Wells Fargo	XXXX-3260	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other __	04/2016 Balance: \$-92.08	\$0.00

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
---	---	-----------------------------	-----------------------

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
---------------------------	-----------------------------------	-----------------------------	-----------------------

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly

Debtor **Imperial Palms Resort, LLC**

Case number (if known) _____

owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. **Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.**

- No.
- Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
---------------------------	-------------------------------------	--------------------	----------------

23. **Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

- No.
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

24. **Has the debtor notified any governmental unit of any release of hazardous material?**

- No.
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

Part 13: Details About the Debtor's Business or Connections to Any Business

25. **Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

Business name address	Describe the nature of the business	Employer Identification number <small>Do not include Social Security number or ITIN.</small>	Dates business existed
-----------------------	-------------------------------------	---	------------------------

26. **Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- None

Name and address	Date of service From-To
26a.1. Rebecca Chiu 2275 Huntington Drive, #534 San Marino, CA 91108	06/01/2015 to Present

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

- None

Name and address	Date of service From-To
26b.1. Ada Wong, CPA Quezada Wong & Associates 2920 Huntington Drive, #288 San Marino, CA 91108	05/01/2017 to Present

Debtor **Imperial Palms Resort, LLC**

Case number (if known) _____

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

Name and address	If any books of account and records are unavailable, explain why
26c.1. Rebecca Chiu 2275 Huntington Drive, #534 San Marino, CA 91108	
26c.2. Jim Green 2050 Country Club Drive Holtville, CA 92250	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No
 Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
---	-------------------	--

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Rebecca Chiu	2395 Roanoke Road San Marino, CA 91108	CEO and Manager	73% Indirect ___ ?
Daniel Chiu	2395 Roanoke Road San Marino, CA 91108	Manager	73% Indirect ___ ?

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- No
 Yes. Identify below.

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
-------------------------------	--	-------	--------------------------------

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

Debtor Imperial Palms Resort, LLC

Case number (if known) _____

- No
- Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- No
- Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

Part 14: Signature and Declaration

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

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

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

Executed on July 31, 2017

/s/ Rebecca Chiu
Signature of individual signing on behalf of the debtor

Rebecca Chiu
Printed name

Position or relationship to debtor CEO and Manager

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy (Official Form 207)* attached?

- No
- Yes

21 GOLF CARTS SOLD TO BERCHEs

CART NO.	SERIAL NO.
6	5159589
9	5160356
10	5159584
12	5159571
14	5159355
17	5159565
21	5159557
26	5159555
27	5159590
30	5159558
33	5159556
40	5159577
43	5159573
55	5159348
55	5159580
56	5159581
57	5160349
59	5159570
77	5159575
81	5159562
86	5159522

21 carts

34

B2030 (Form 2030) (12/15)

**United States Bankruptcy Court
Southern District of California**

In re Imperial Palms Resort, LLC

Debtor(s)

Case No.

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$	<u>5,000.00</u>
Prior to the filing of this statement I have received	\$	<u>5,000.00</u>
Balance Due	\$	<u>0.00</u>

2. The source of the compensation paid to me was:

Debtor Other (specify):

3. The source of compensation to be paid to me is:

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 agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

Standard representation in Chapter 11 proceedings including all adversary and relief from stay matters at prevailing hourly rates.

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

All standard Chapter 11 representation subject to regular rates for Chapter 11 representation.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

July 31, 2017

Date

/s/ Gustavo E. Bravo

Gustavo E. Bravo

Signature of Attorney

**Smaha Law Group
2398 San Diego Avenue**

San Diego, CA 92110

619-688-1557 Fax: 619-688-1558

jsmaha@smaha.com

Name of law firm

**United States Bankruptcy Court
Southern District of California**

In re Imperial Palms Resort, LLC

Debtor(s)

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 or place of business of holder	Security Class	Number of Securities	Kind of Interest
Erin Price 945 N. Imperial Avenue El Centro, CA 92243	Membership Interest	1.00%	Membership Interest
IWTR 2275 Huntington Drive, #534 San Marino, CA 91108	Membership Interest	35.00%	Membership Interest
Karla Readshaw 26570 Fairway Drive Pioneer, CA 95666	Membership Interest	0.50%	Membership Interest
Mike Harper 134 Oak Avenue P.O. Box 36 Eaton, CO 80615	Membership Interest	3.00%	Membership Interest
Mike Starling 2050 Country Club Drive Holtville, CA 92250	Membership Interest	1.50%	Membership Interest
Oasis Growth Partners 2275 Huntington Drive, #534 San Marino, CA 91108	Membership Interest	38.00%	Membership Interest
Richard Cantillon 945 N. Imperial Avenue El Centro, CA 92243	Membership Interest	1.00%	Membership Interest
Smith Capital Ltd. Partnership 12365 Sherann Drive Lakeside, CA 92040	Membership Interest	20.00%	Membership Interest

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **CEO and Manager** 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 July 31, 2017Signature /s/ Rebecca ChiuRebecca Chiu

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

CSD 1008 [08/21/00]

Name, Address, Telephone No. & I.D. No.

Gustavo E. Bravo
2398 San Diego Avenue
San Diego, CA 92110
619-688-1557
(Bar No. 218752)

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF CALIFORNIA
 325 West "F" Street, San Diego, California 92101-6991

In Re
Imperial Palms Resort, LLC

BANKRUPTCY NO.

Debtor.

VERIFICATION OF CREDITOR MATRIX

PART I (check and complete one):

- New petition filed. Creditor diskette required. TOTAL NO. OF CREDITORS: 29
- Conversion filed on _____. *See instructions on reverse side.*
 - Former Chapter 13 converting. Creditor diskette required. TOTAL NO. OF CREDITORS: _____
 - Post-petition creditors added. Scannable matrix required.
 - There are no post-petition creditors. No matrix required.
- Amendment or Balance of Schedules filed concurrently with this original scannable matrix affecting Schedule of Debts and/or Schedule of Equity Security Holders. *See instructions on reverse side.*
 - Names and addresses are being ADDED.
 - Names and addresses are being DELETED.
 - Names and addresses are being CORRECTED.

PART II (check one):

- The above-named Debtor(s) hereby verifies that the list of creditors is true and correct to the best of my (our) knowledge.
- The above-named Debtor(s) hereby verifies that there are no post-petition creditors affected by the filing of the conversion of this case and that the filing of a matrix is not required.

Date: July 31, 2017

/s/ Rebecca Chiu
Rebecca Chiu/CEO and Manager
 Signer/Title

REFER TO INSTRUCTIONS ON REVERSE SIDE

CSD 1008

INSTRUCTIONS

- 1) Full compliance with Special Requirements for Mailing Addresses (CSD 1007) is required.
- 2) A creditors matrix with Verification is required whenever the following occurs:
 - a) A new petition is filed. Diskette required.
 - b) A case is converted on or after SEPTEMBER 1, 2000. (See paragraph 4b concerning post-petition creditors.)
 - c) An amendment to a case on or after SEPTEMBER 1, 2000, which adds, deletes or changes creditor address information on the debtor's Schedule of Debts and/or Schedule of Equity Security Holders. Scannable matrix format required.
- 3) The scannable matrix must be originally typed or printed. It may not be a copy.
- 4) CONVERSIONS:
 - a) When converting a Chapter 13 case filed before SEPTEMBER 1, 2000, to another chapter, ALL creditors must be listed on the mailing matrix at the time of filing and accompanied by a Verification. Diskette required.
 - b) For Chapter 7, 11, or 12 cases converted on or after SEPTEMBER 1, 2000, only post-petition creditors need be listed on the mailing matrix. The matrix and Verification must be filed with the post-petition schedule of debts and/or schedule of equity security holders. If there are no post-petition creditors, only the verification form is required. Scannable matrix format required.
- 5) AMENDMENTS AND BALANCE OF SCHEDULES:
 - a) Scannable matrix format required.
 - b) The matrix with Verification is a document separate from the amended schedules and may not be used to substitute for any portion of the schedules. IT MUST BE SUBMITTED WITH THE AMENDMENT/BALANCE OF SCHEDULES.
 - c) Prepare a separate page for each type of change required: ADDED, DELETED, or CORRECTED. On the **REVERSE** side of each matrix page, indicate which category that particular page belongs in. Creditors falling in the same category should be placed on the same page in alphabetical order.
- 6) Please refer to CSD 1007 for additional information on how to avoid matrix-related problems.

Allied Waste
104 East Robinson Road
Imperial, CA 92251

Arrendondo Furniture
Calz Cuauhtemoc #1198-20
Col. Sta. Maria. Mexicali, B.C
Mexico

Bank of America
P.O.Box 15796
Wilmington, DE 19886-5796

Board of Equalization
P.O. Box 942879
Sacramento, CA 94287-9353

Brian Chiu
2395 Roanoke Road
San Marino, CA 91108

Clearing House CDFI
P.O. Box 80590
City of Industry, CA 91716-8590

Crystal Hirose
256 Monterey Pass Road
Monterey Park, CA 91754

Darryl Readshaw
26570 Fairway Drive
Pioneer, CA 95666

David Lee
2395 Roanoke Road
San Marino, CA 91108

Diane Tsai
2395 Roanoke Road
San Marino, CA 91108

DTSC Imperial CUPA
627 Wake Avenue
El Centro, CA 92243

Employment Development Dept.
658 East Brien
San Bernardino, CA 92408

ESBF Partners
5 West 37th Street, 2nd Flr.
New York, NY 10018

Fitzmaurice & Associates
339 Hilltop Drive., #101
Chula Vista, CA 91910

Gordon's Carpet One
c/o John Chong
945 N. Imperial Avenue
El Centro, CA 92243

IMCA Capital
Bizfi
460 Park Avenue So., 10th Flr.
New York, NY 10016

Imperial County Tax Collector
c/o Karen Vogel
940 West Main Street, Ste. 106
El Centro, CA 92243-2864

Insurance Company of the West
P.O. Box 85563
San Diego, CA 92186-5563

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

John Chong
1309 E. Las Tunas Drive
San Gabriel, CA 91776

Kevin Smith
2050 Country Club Drive
Holtville, CA 92250

Lamar
P.O. Box 1227
Yuma, AZ 85365

Ling Li
2395 Roanoke Road
San Marino, CA 91108

Oasis Growth Partners
2275 Huntington Drive, #534
San Marino, CA 91108

Qing Tao
68 West Las Flores Avenue
Arcadia, CA 91007

TCF Equipment Finance
1111 West San Marnan Drive
Suite A2 West
Waterloo, IA 50701

Triple S Electric, Inc.
8851 Prospect Avenue
Santee, CA 92071-0392

US Security Associates
P.O. Box 931703
Atlanta, GA 31193

Yellowstone Bank
30 Broad Street, 14th Flr.
New York, NY 10004

**United States Bankruptcy Court
Southern District of California**

In re **Imperial Palms Resort, LLC**

Debtor(s)

Case No. _____

Chapter **11**

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Imperial Palms Resort, LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

July 31, 2017

Date

/s/ Gustavo E. Bravo

Gustavo E. Bravo

Signature of Attorney or Litigant

Counsel for **Imperial Palms Resort, LLC**

Smaha Law Group

2398 San Diego Avenue

San Diego, CA 92110

619-688-1557 Fax:619-688-1558

jsmaha@smaha.com