

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address WEILAND, GOLDEN, SMILEY, WANG EKVALL & STROK, LLP Jeffrey I. Golden, State Bar No. 133040 Email: jgolden@wglp.com Kyra E. Andrassy, State Bar No. 207959 Email: kandrassy@wglp.com 650 Town Center Drive, Suite 950 Costa Mesa, California 92626 Telephone: (714) 966-1000 Facsimile: (714) 966-1002 <input type="checkbox"/> Individual appearing without attorney <input checked="" type="checkbox"/> Attorney for: Richard A. Marshack, Chapter 7 Trustee	FOR COURT USE ONLY
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**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION**

In re: BEAR DOG, LLC, Debtor(s).	CASE NO.: 8:11-bk-14412-MW CHAPTER: 7 <p style="text-align: center;">NOTICE OF SALE OF ESTATE PROPERTY</p>
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Sale Date: 01/16/2013	Time: 9:00 am
Location: Real property located at 31742 Contijo Way, Coto de Caza, California	

Type of Sale: Public Private **Last date to file objections:** 01/02/2013

Description of property to be sold: Real property located at 31742 Contijo Way, Coto de Caza, California

Terms and conditions of sale: Sale is as-is, where-is, without representations and warranties, except as set forth in the Motion. See attached Notice of Motion for additional terms.

Proposed sale price: \$ 4,850,000.00

This form is mandatory. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

Overbid procedure (if any): See Notice of Motion attached hereto for overbid procedure

If property is to be sold free and clear of liens or other interests, list date, time and location of hearing:

Hearing Date and Time: January 16, 2013, at 9:00 a.m.

Courtroom 6C

United States Bankruptcy Court

411 West Fourth Street

Santa Ana, California 92701

Contact person for potential bidders (include name, address, telephone, fax and/or email address):

Kyra E. Andrassy

WEILAND, GOLDEN, SMILEY, WANG EKVALL & STROK, LLP

650 Town Center Drive, Suite 950

Costa Mesa, California 92626

Telephone: (714) 966-1000

Facsimile: (714) 966-1002

Email: kandrassy@wgllp.com

Date: 01/04/2013

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
650 Town Center Drive, Suite 950, Costa Mesa, CA 92626

A true and correct copy of the foregoing document entitled: **NOTICE OF SALE OF ESTATE PROPERTY** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On *(date)* 01/04/2013, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL**:

On *(date)* _____, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on *(date)* 01/04/2013, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Mark Wallace, U.S. Bankruptcy Court, Courtroom 6C, 411 W. Fourth St., Santa Ana, CA 92701

Service information continued on attached page

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

01/04/2013

Terri Jones

Date

Printed Name

/s/ Terri Jones

Signature

Kyra E Andrassy kandrassy@wgllp.com
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jbartlett@sulmeyerlaw.com;kfox@sulmeyerlaw.com
United States Trustee (SA) ustpregion16.sa.ecf@usdoj.gov

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5 Telephone: (714) 966-1000
Facsimile: (714) 966-1002

6 Counsel for Chapter 7 Trustee
7 Richard A. Marshack

8 **UNITED STATES BANKRUPTCY COURT**

9 **CENTRAL DISTRICT OF CALIFORNIA**

10 **SANTA ANA DIVISION**

11 In re

12 BEAR DOG, LLC,

13 Debtor.

Case No. 8:11-bk-14412-MW

**NOTICE OF HEARING ON MOTION OF
CHAPTER 7 TRUSTEE FOR ORDER:**

- 14 (1) **AUTHORIZING SALE OF REAL
PROPERTY FREE AND CLEAR OF LIENS,
CLAIMS, AND INTERESTS PURSUANT TO
11 U.S.C. § 363(b) AND (f);**
- 15 (2) **APPROVING OVERBID PROCEDURES;**
- 16 (3) **APPROVING BUYER, SUCCESSFUL
BIDDER, AND BACK-UP BIDDER, IF ANY,
AS GOOD FAITH PURCHASER UNDER
11 U.S.C. § 363(m);**
- 17 (4) **AUTHORIZING PAYMENT OF
UNDISPUTED LIENS, REAL ESTATE
BROKER'S COMMISSIONS, ORDINARY
18 COSTS OF SALE, AND OTHER COSTS
ASSOCIATED WITH MAINTENANCE AND
PRESERVATION OF THE PROPERTY;
AND**
- 19 (5) **DIRECTING AND AUTHORIZING THE U.S.
MARSHALL TO ENFORCE AN ORDER
20 COMPELLING PAUL AND CHRISTY
BISSIN TO VACATE AND SURRENDER
ESTATE PROPERTY;**

21 **MEMORANDUM OF POINTS AND
AUTHORITIES; DECLARATIONS OF
RICHARD MARSHACK, BRIAN CRONIN,
DEVIN CRONIN, AND TIMOTHY SMITH IN
22 SUPPORT THEREOF**

23 **DATE: January 16, 2013**

24 **TIME: 9:00 a.m.**

25 **CTRM: 6C**

1 **TO THE OFFICE OF THE UNITED STATES TRUSTEE, THE DEBTOR AND ITS**
2 **COUNSEL OF RECORD, CREDITORS, AND ALL OTHER PARTIES IN INTEREST:**

3 **PLEASE TAKE NOTICE** that on **January 16, 2013**, at **9:00 a.m.**, in Courtroom 6C
4 of the Ronald Reagan Federal Building and United States Courthouse located at 411
5 West Fourth Street, Santa Ana, California, the Court is scheduled to hold a hearing on the
6 motion (the "Motion") of Richard A. Marshack, the chapter 7 trustee (the "Trustee") of the
7 estate of Bear Dog, LLC (the "Debtor"), for an Order (1) Authorizing Sale of Real Property
8 Free and Clear of Liens, Claims, and Interests Pursuant to 11 U.S.C. § 363(b) and (f); (2)
9 Approving Overbid Procedures; (3) Approving Buyer, Successful Bidder, and Back-up
Bidder, if Any, as Good-faith Purchaser Pursuant to 11 U.S.C. § 363(m); (4) Authorizing
Payment of Liens, Real Estate Brokers' Commissions, Ordinary Costs of Sale, and Other
Costs Associated with the Maintenance and Preservation of the Property, and (5)
Directing and Authorizing the U.S. Marshall to Enforce an Order Compelling Paul and
Christy Bissin to Vacate and Surrender Real Property. The Motion is being served
concurrently with this Notice. A summary of the relief sought in the Motion is as follows:

10 **BACKGROUND FACTS**

11 **A. General Background**

12 On March 30, 2011, and after transferring the Property to the Debtor, a newly
13 formed entity, the Bissins caused the Debtor to file a voluntary chapter 11 bankruptcy
14 petition in order to stave off a foreclosure sale that was scheduled by Datacom Investment
15 Co., then the holder of the third priority lien against the Property. Paul and Christy Bissin
are the two members of the Debtor, and Mr. Bissin is its managing member.

16 On July 6, 2011, Richard A. Marshack was appointed the chapter 11 trustee after
17 the Court denied the Debtor's motion to dismiss its bankruptcy case and a subsequent
18 motion for reconsideration. The Court converted the case to one under chapter 7 in
May 2012, after it became apparent that there was no reasonable likelihood of a
successful reorganization and to minimize the likelihood of interference by the Bissins with
any sale of the Property.

19 **B. Real Property**

20 The Debtor's Schedule A lists the real property located at 31742 Contijo Way, Coto
21 de Caza, California 92679 (the "Property"), with an assigned value of \$8,000,000.
Schedule D reflects the following deeds of trust against the Property:

22 a. First trust deed in favor of Bank of America in the amount of
23 \$1.5 million;

24 b. Second trust deed in favor of City National Bank in the amount of
\$1 million; and

25 c. Third trust deed in favor of Datacom Investment Co. ("Datacom"), in
26 an amount in excess of \$3 million, which lien is now held by M Vista Laguna
Properties, LLC.

27 The Property is a luxury residence with five bedrooms and eight bathrooms on a lot
28 that is approximately 130,000 square feet. There is a pool, a four stall barn, saloon, riding
arena and a vineyard. In July 2011, the Trustee retained Mariann Cordova of Prudential

1 California Realty to market and sell the Property. Ms. Cordova initially listed the Property
2 with a value range of \$7,700,000 to \$8,800,000. That value range was subsequently
3 reduced to \$6,750,000 to \$7,695,876 after several months of inactivity. In April 2012, the
Trustee received an offer to purchase the Property for \$4.8 million, although that offer
eventually fell through as detailed in the *Order Converting Case to Chapter 7*.

4 In August 2012, after conversion of the Debtor's case to one under chapter 7, the
Trustee filed an application to employ Timothy Smith of Coldwell Banker Residential
5 Brokerage to market and sell the Property. The Court approved his employment in
September 2012. Pursuant to that order, Mr. Smith is entitled to a commission of 5% of
6 the purchase price, to be split with the buyer's broker. Mr. Smith listed the Property for
\$5.7 million. The Trustee has received an offer to purchase the Property for \$4.85 million,
7 subject to overbids. A copy of the accepted offer with its addendums is attached to the
Motion as Exhibit "5."

8 9 TERMS OF THE PROPOSED SALE

10 The salient terms of the proposed sale are described below. The complete terms
of the sale are set forth in the purchase agreements, counteroffers and addendum
11 attached to the Motion as Exhibit "5" and hereinafter referred to as the "Agreement."

12 A. Except with respect to the landscaping of the Property which shall be
maintained pending the close of escrow, the Buyer shall acquire title to the Property as-is,
13 where is, without representations and warranties, free and clear of liens and interests,
together with all fixtures for the purchase price of \$4,850,000.00 (the "Purchase Price").¹

14 B. Buyer has deposited \$100,000.00 (the "Deposit") with the Trustee, which the
Trustee will transfer to a mutually agreeable escrow company once escrow is opened (the
15 "Escrow Holder"). The Deposit is nonrefundable except in the event of (a) the failure of a
condition precedent to Buyer's obligation to close escrow; (b) the Trustee's acceptance of
16 an overbid and Court approval of the sale of the Property to that overbidder; (c) failure to
obtain Court approval of the sale for any reason other than the default of Buyer; or (d)
17 Buyer's timely election to terminate this Agreement as expressly provided in the
Agreement.

18 C. Buyer shall deposit with Escrow Holder the entire balance of the Purchase
Price, plus all other costs and expenses chargeable to Buyer, in good funds, on the
19 closing date.

20 D. The sale is subject to overbid.

21 E. The sale is subject to Bankruptcy Court approval and must close within sixty
22 days of December 23, 2012, or sooner by mutual agreement.

23 24 PROPOSED OVERBID PROCEDURE

25
26
27 ¹ The Trustee reserves the right to reduce the Purchase Price at the closing in an amount not to exceed
28 \$90,000.00 in the event that the Bissins remove any window treatments in violation of any Order approving
this Motion, and reserves the right to take any appropriate action against the Debtor and/or the Bissins to
make the estate whole.

1 The Trustee proposes the following procedure to allow for overbids prior to the
2 Court's approval of the sale of the Property to ensure that the estate's interest in the
Property is sold for the best possible price:

3 1. Qualifying bidders ("Qualifying Bidder") shall:

4 (a) Make an opening bid that is in the amount of at least \$4,900,000;

5 (b) Set forth in writing the terms and conditions of the offer that are at
least as favorable to the Trustee as those set forth in the Agreement attached as
6 Exhibit "5";

7 (c) Be financially qualified, in the Trustee's exercise of his sound
business judgment, to timely close the sale, with no contingencies related to financing;

8 (d) Submit a cash deposit of \$100,000.00 (the "Overbid Deposit")
9 payable to the Trustee or the Escrow Holder identified by the Trustee in the form of a
cashier's check, which Overbid Deposit shall be non-refundable if the bid is deemed to be
10 the Successful Bid, as defined in paragraph 4 below. The Overbid Deposit, written offer,
and evidence of financial qualification must be delivered to the Trustee at least 24 hours
11 prior to the hearing on this Motion, currently scheduled for January 16, 2013, at 9:00 a.m.
The Trustee's office is located at 870 Roosevelt Avenue, Irvine, California 92620.

12 2. At the hearing on the Motion, only the Buyer and any party who is deemed
by the Trustee to be a Qualifying Bidder shall be entitled to bid.

13 3. Other than the opening bid specified in paragraph 1(a) above, any
14 incremental bid in the bidding process shall be at least twenty-five thousand dollars
(\$25,000.00) higher than the prior bid.

15 4. At the hearing on the Motion and upon conclusion of the bidding process,
16 the Trustee shall decide which of the bids is the best bid, and such bid shall be deemed to
be the "Successful Bid." The bidder who is accepted by the Trustee as the successful
17 bidder (the "Successful Bidder") must pay all amounts reflected in the Successful Bid in
cash at the closing of the sale and be prepared to close in the same time frame as the
18 Buyer. At the hearing on the Motion, and upon conclusion of the bidding process, the
Trustee may also acknowledge a back-up bidder (the "Back-Up Bidder") which shall be
19 the bidder with the next best bid. Should the Successful Bidder fail to close escrow on the
sale of the Property, the Trustee may sell the Property to the Back-Up Bidder without
20 further Court order.

21 5. The Successful Bidder shall also be deemed to have agreed to buy the
Property as is, where is, without any representations or warranties, express or implied.

22 6. Overbids shall be all cash and no credit shall be given to the purchaser or
23 overbidder(s).

24 The Trustee is unaware of any negative tax consequences related to the proposed
25 sale.

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SPECIFIC RELIEF SOUGHT

Based on the foregoing and on the additional information contained in the Motion, the Trustee seeks entry of an order:

1. Authorizing the Trustee to sell the Property to the Buyer or the Back-Up Bidder, as-is, where is, without any representations or warranties, express or implied, and free and clear of any and all liens, claims, and interests pursuant to 11 U.S.C. § 363(b) and (f);
2. Determining that the Buyer and the Back-Up Bidder are "good faith purchasers" pursuant to 11 U.S.C. § 363(m);
3. Approving the terms of the Agreement attached to the Motion as Exhibit "5";
4. Authorizing the Trustee to pay costs of sale and liens without further order of the Court as follows:
 - (a) Costs of sale, including any unpaid pro rata share of property taxes;
 - (b) Commission of 5% to the Brokers, to be split 50/50, although 50% of Mr. Smith's portion may be shared with Bill Stimming as set forth in Mr. Smith's employment application;
 - (c) Direct or indirect expenses related to maintenance of the landscape through the closing;
 - (d) Payment to Bank of America of amounts secured by its first priority deed of trust against the Property;
 - (e) Payment to City National Bank of amounts secured by its second priority deed of trust against the Property;
 - (f) The balance to be held by the Trustee pending Court approval of a settlement between the Trustee and M Vista that is in the process of being documented or further Court order, with the lien of M Vista to attach to the balance of the proceeds with the same priority and validity and to the same extent as the lien attached to the Property;
5. Approving the overbid procedures outlined in this Motion;
6. Authorizing the Trustee to pay the Brokers' commission, ordinary costs of sale, and other costs associated with the maintenance and preservation of the Property;
7. Ordering the Debtor and the Bissins to vacate the Property within seven calendar days of entry of an order approving the sale of the Property and to remove all personal property other than fixtures, which shall remain undisturbed and in the same condition that they were when the Debtor's case was filed;
8. Authorizing the Trustee to take any and all necessary action to consummate the sale of the Property; and
9. For such other and further relief as the Court may deem just and proper.

In addition, in connection with the entry of the above Order, the Trustee requests that the Court issue a writ of execution and authorizing the Trustee to deliver the writ to the United States Marshal Service if the Debtor or the Bissins fail to voluntarily comply with any provision of the Order directed at them. Specifically, the Trustee requests that

1 the Court issue a writ of execution directed at the United States Marshal Service that
2 directs and authorizes the United States Marshal Service to enforce the order pursuant to
the following terms and conditions:

3 1. The Trustee and/or his agents shall accompany the United States Marshal
4 to take possession of the Property;

5 2. The United States Marshal, in taking possession of the Property shall
6 employ whatever reasonable force is necessary to enter the Property regardless of
whether the Property is locked or unlocked, occupied or unoccupied;

7 3. Anyone interfering with the enforcement of the order shall be subject to
8 arrest by the United States Marshal;

9 4. The Trustee will be authorized to hire and pay all reasonable and necessary
10 fees and expenses to a locksmith to assist in taking possession of the Property;

11 5. The Trustee will be authorized to remove, store and/or dispose of any
12 personal property that is left on the Property without further notice or order of this Court,
free and clear of any claims or interests of any party, and the Trustee will be authorized to
13 pay all reasonable and necessary fees and expenses associated with the removal,
storage and disposal of the property without further notice or order of this Court.

14 **FOR FURTHER INFORMATION**, please see the Motion, which is available from
15 the Court or by contacting counsel for the Trustee.

16 **PLEASE TAKE FURTHER NOTICE** that any opposition to the relief sought in
17 the Motion must be filed with the Court and served on counsel for the Trustee and
on the Office of the United States Trustee no later than fourteen (14) days prior to
the hearing on the Motion. Failure to timely file and serve an objection may be
deemed by the Court to be consent to the granting of the relief sought in the
Motion.

18 Dated: December 26, 2012

WEILAND, GOLDEN,
SMILEY, WANG EKVALL & STROK, LLP

19
20 By: 

KYRA E. ANDRASSY
Attorneys for Chapter 7 Trustee,
Richard A. Marshack

Weiland, Golden,
Smiley, Wang Ekvall & Strook, LLP
650 Town Center Drive, Suite 950
Costa Mesa, California 92626
Tel 714-966-1000 Fax 714-966-1002

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

650 Town Center Drive, Suite 950, Costa Mesa, California 92626

A true and correct copy of the foregoing document entitled (specify): NOTICE OF MOTION OF CHAPTER 7 TRUSTEE FOR ORDER: (1) AUTHORIZING SALE OF REAL PROPERTY FREE AND CLEAR OF LIENS, CLAIMS, AND INTERESTS PURSUANT TO 11 U.S.C. § 363(b) AND (f); (2) APPROVING OVERBID PROCEDURES; (3) APPROVING BUYER, SUCCESSFUL BIDDER, AND BACK-UP BIDDER, IF ANY, AS GOOD FAITH PURCHASER UNDER 11 U.S.C. § 363(m); (4) AUTHORIZING PAYMENT OF UNDISPUTED LIENS, REAL ESTATE BROKER'S COMMISSIONS, ORDINARY COSTS OF SALE, AND OTHER COSTS ASSOCIATED WITH MAINTENANCE AND PRESERVATION OF THE PROPERTY; AND (5) DIRECTING AND AUTHORIZING THE U.S. MARSHALL TO ENFORCE AN ORDER COMPELLING PAUL AND CHRISTY BISSIN TO VACATE AND SURRENDER ESTATE PROPERTY will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) **December 26, 2012**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Kyra E Andrassy kandrassy@wglp.com
Frank Cadigan frank.cadigan@usdoj.gov
David G Epstein david@epsteinlitigation.com
Jeffrey K Garfinkle bkgroup@buchalter.com,
jgarfinkle@buchalter.com;docket@buchalter.com;svanderburgh@buchalter.com
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Benjamin Seigel bseigel@buchalter.com, IFS_filing@buchalter.com
Jay M Spillane jspillane@spillanepc.com
Alan G Tippie atippie@sulmeyerlaw.com, jbartlett@sulmeyerlaw.com;kfox@sulmeyerlaw.com
United States Trustee (SA) ustprejon16.sa.ecf@usdoj.gov

Service information continued on attached page

II. SERVED BY UNITED STATES MAIL:

On (date) **December 26, 2012**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Mike Ameal, Coto de Caza Real Estate, 22431 B-160 Antonio Parkway #428, Rancho Santa Margarita, CA 92679
Tim Smith, Coldwell Banker, 4 San Joaquin Plaza, Suite 260, Newport Beach, CA 92660

Service information continued on attached page

III. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) **December 26, 2012**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Mark Wallace, U.S. Bankruptcy Courtroom 6C, 411 W. Fourth Street, Santa Ana, CA 92701

Service information continued on attached page

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

12/26/2012

Date

Margaret Sciesinski

Printed Name

/s/ Margaret Sciesinski

Signature

IN RE **BEAR DOG, LLC**
CASE NO: 8:11-bk-14412-MW
REVISED: December 4, 2012 (MS)

MASTER CREDITORS' SERVICE LIST

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BEAR DOG LLC
7621 REYNOLDS CIRCLE
HUNTINGTON BEACH CA 92647
DEBTOR

ROBERT P GOE
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18101 VON KARMAN STE 510
IRVINE CA 92612
DEBTOR'S COUNSEL

RICHARD A MARSHACK
MARSHACK HAYS LLP
870 ROOSEVELT
IRVINE CA 92620
CHAPTER 11 TRUSTEE

UNITED STATES TRUSTEE (SA)
411 W FOURTH ST SUITE 9041
SANTA ANA CA 92701-4593

BANK OF AMERICA
ATTN CUSTOMER SERVICE
PO BOX 5170
SIMI VALLEY CA 93062

BMO HARRIS BANK NA
FKA HARRIS NA
C/O BERNARD J KORNBERG
SEVERSON & WERSON PC
ONE EMBARCADERO CNTR #2600
SAN FRANCISCO CA 94111

CHRISTY M BISSIN

CITY NATIONAL BANK
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IRVINE CA 92612

DATAKOM INVESTMENT CO
19 HUBBARD WAY
TRABUCO CANYON CA 92679-5139

DAVID G EPSTEIN
PO BOX 4858
LAGUNA BEACH CA 92652-4858

EMPLOYMENT DEVEL DEPT
BANKRUPTCY GROUP MIC 92E
PO BOX 826880
SACRAMENTO CA 94280-0001

FRANCHISE TAX BOARD
BANKRUPTCY SECTION MS A340
PO BOX 2952
SACRAMENTO CA 95812-2952

INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPS
PO BOX 7346
PHILADELPHIA PA 19101-7346

JAY M SPILLANE ESQ
SPILLANE TRIAL GROUP PLC
15260 VENTURA BLVD STE 1140
SHERMAN OAKS CA 91403-5346

M VISTA LAGUNA PROPERTIES LLC MARIANN CORDOVA

PAUL C BISSIN
31742 CONTIJO WAY
COTO DE CAZA CA 92679

SANTA ANA DIVISION
411 W FOURTH ST SUITE 2030
SANTA ANA CA 92701-4593

SECURITIES & EXCHANGE COMM
5670 WILSHIRE BLVD 11TH FLOOR
LOS ANGELES CA 90036-5627

STATE BOARD OF EQUALIZATION
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