

## Voluntary Partners

Name of Debtor (If individual, enter Last, First, Middle):		Name of Joint Debtor (Spouse) (Last, First, Middle):	
<b>Closet World Arizona, LLC</b>			
All Other Names used by the Debtor in the last 8 years (Include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (Include married, maiden, and trade names):	
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (If more than one, state all): <b>20-0778776</b>		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (If more than one, state all):	
Street Address of Debtor (No. & Street, City, and State): <b>3860 Capitol Ave.</b> <b>Whittier, CA</b>		Street Address of Joint Debtor (No. & Street, City, and State):	
<b>ZIP CODE 90601</b>		<b>ZIP CODE</b>	
County of Residence or of the Principal Place of Business:		County of Residence or of the Principal Place of Business:	
Mailing Address of Debtor (if different from street address):		Mailing Address of Joint Debtor (if different from street address):	
<b>ZIP CODE</b>		<b>ZIP CODE</b>	
Location of Principal Assets of Business Debtor (if different from street address above):		<b>ZIP CODE</b>	
Type of Debtor (Form of Organization) (Check one box)	Nature of Business (Check one box)	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)	
<input type="checkbox"/> Individual (Includes Joint Debtors) • See Exhibit D on page 2 of this form <input checked="" type="checkbox"/> Corporation (Includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and make type of entity below)	<input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Cleaning Bank <input type="checkbox"/> Other _____ <b>Road Improvement</b> <b>Tax-Exempt Entity</b> (Check one box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<input type="checkbox"/> Chapter 7 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 15 Petition for Recognition <input type="checkbox"/> Chapter 8 <input type="checkbox"/> Chapter 12       of a Foreign Main Proceeding <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding	
		Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(9) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.	
Filing Fee (Check one box)		Chapter 11 Debtors:	
<input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only). * Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1008(b), See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form DB.		Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101 (51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,180,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(f).	
Statistical/Administrative Information		<b>THIS SPACE FOR COURT USE ONLY</b>	
<input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.			
Estimated Number of Creditors			
Estimated Assets			
Estimated Liabilities			

Form B1 (Official Form 1) (Rev. 1/08)		2008 USBC, Central District of California	
<b>Voluntary Petition</b> (This page must be completed and filed in every case.)		Name of Debtor(s): <b>Closet World Arizona, LLC</b>	
Location Where Filed:		Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
Name of Debtor:		Case Number:	Date Filed:
District:		Relationship:	Judge:
<b>Exhibit A</b> (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10C) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)  <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		<b>Exhibit B</b> (To be completed if debtor is an individual whose debts are primarily consumer debts.)  I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of the 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).  X _____ Signature of Attorney for Debtor(s) Date	
<b>Exhibit C</b> Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?  <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No		<b>Exhibit D</b> (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)  <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.  If this is a joint petition:  <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.	
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box.)  <input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> Check all applicable boxes.  <input type="checkbox"/> Lessor has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)  _____ (Name of landlord that obtained judgment)  _____ (Address of landlord)  <input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input type="checkbox"/> Debtor certifies that he/she has served the Lessor with this certification (11 U.S.C. § 362(f)).			

Form B1 (Official Form 1) (Rev. 1008)		2008 USBC, Central District of California	
<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>Closet World Arizona, LLC</b> FORM B1, Page 3	
<b>Signature(s) of Debtor(s) (Individual/Joint)</b>  I declare under penalty of perjury that the information provided in this petition is true and correct. If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7, I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. If no attorney represents me and no bankruptcy petition preparer signs the petition, I have obtained and read the notice required by 11 U.S.C. § 342(d).  I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.  X _____ Signature of Debtor  X _____ Signature of Joint Debtor  Telephone Number (if not represented by attorney) _____  Date _____		<b>Signature of a Foreign Representative</b>  I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign main proceeding, and that I am authorized to file this petition.  (Check only one box)  <input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.  <input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.  X _____ (Signature of Foreign Representative)  _____ (Printed Name of Foreign Representative)  Date _____	
X _____ Signature of Attorney <b>Christopher S. Reeder</b> Printed Name of Attorney for Debtor(s) <b>Reeder, Lu &amp; Green LLP</b> Firm Name <b>2121 Avenue of the Stars</b> Address <b>Suite 950</b> _____ <b>(310) 270-9300</b> Telephone Number <b>3/17/10</b> <b>193041</b> Date      Bar Number  *In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.		<b>Signature of Non-Attorney Bankruptcy Petition Preparer</b>  I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(c), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(f) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.  _____ Printed Name and Title, if any, of Bankruptcy Petition Preparer  Social Security number (if the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer) (Required by 11 U.S.C. § 110)  _____ Address  _____  X _____ Date  Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.  Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.  If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.  A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 186.	
<b>Signature of Debtor (Corporation/Partnership)</b>  I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.  The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.  X _____ Signature of Authorized Individual <b>Gerard A. Thompson</b> Printed Name of Authorized Individual <b>Senior Vice President &amp; CEO</b> Title of Authorized Individual <b>March 17, 2010</b> Date			

Attorney or Party Name, Address, Telephone & FAX Numbers, and California State Bar Number Christopher S. Reeder, Esq. (SBN 193041) Reeder, Lu & Green LLP 2121 Avenue of the Stars, Suite 950 Los Angeles, CA 90067 (310) 270-9300 <input checked="" type="checkbox"/> Attorney for: Closet World Arizona, LLC	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: CLOSET WORLD ARIZONA, LLC  Debtor(s).	CASE NO.: CHAPTER: 11 ADV. NO.:


**ELECTRONIC FILING DECLARATION  
(CORPORATION/PARTNERSHIP)**

- ☒ Petition, statement of affairs, schedules or lists  
☐ Amendments to the petition, statement of affairs, schedules or lists  
☐ Other: \_\_\_\_\_

Date Filed: March 17, 2010  
Date Filed: \_\_\_\_\_  
Date Filed: \_\_\_\_\_

**PART I - DECLARATION OF AUTHORIZED SIGNATORY OF DEBTOR OR OTHER PARTY**

I, the undersigned, hereby declare under penalty of perjury that: (1) I have been authorized by the Debtor or other party on whose behalf the above-referenced document is being filed (Filing Party) to sign and to file, on behalf of the Filing Party, the above-referenced document being filed electronically (Filed Document); (2) I have read and understand the Filed Document; (3) the information provided in the Filed Document is true, correct and complete; (4) the "s/" followed by my name, on the signature lines for the Filing Party in the Filed Document serves as my signature on behalf of the Filing Party and denotes the making of such declarations, requests, statements, verifications and certifications by me and by the Filing Party to the same extent and effect as my actual signature on such signature lines; (5) I have actually signed a true and correct hard copy of the Filed Document in such places on behalf of the Filing Party and provided the executed hard copy of the Filed Document to the Filing Party's attorney; and (6) I, on behalf of the Filing Party, have authorized the Filing Party's attorney to file the electronic version of the Filed Document and this Declaration with the United States Bankruptcy Court for the Central District of California.

  
\_\_\_\_\_  
Signature of Authorized Signatory of Filing Party

3/17/2010  
\_\_\_\_\_  
Date

Gerard A. Thompson

\_\_\_\_\_  
Printed Name of Authorized Signatory of Filing Party

Senior Vice President and CFO

\_\_\_\_\_  
Title of Authorized Signatory of Filing Party

**PART II - DECLARATION OF ATTORNEY FOR FILING PARTY**

I, the undersigned Attorney for the Filing Party, hereby declare under penalty of perjury that: (1) the "s/" followed by my name, on the signature lines for the Attorney for the Filing Party in the Filed Document serves as my signature and denotes the making of such declarations, requests, statements, verifications and certifications to the same extent and effect as my actual signature on such signature lines; (2) an authorized signatory of the Filing Party signed the Declaration of Authorized Signatory of Debtor or Other Party before I electronically submitted the Filed Document for filing with the United States Bankruptcy Court for the Central District of California; (3) I have actually signed a true and correct hard copy of this Filed Document in the locations that are indicated by "s/" followed by my name, and have obtained the signature of the authorized signatory of the Filing Party in the locations that are indicated by "s/" followed by the name of the Filing Party's authorized signatory, on the true and correct hard copy of the Filed Document; (4) I shall maintain the executed originals of this Declaration, the Declaration of Authorized Signatory of Debtor or Other Party, and the Filed Document for a period of five years after the closing of the case in which they are filed; and (5) I shall make the executed originals of this Declaration, the Declaration of Authorized Signatory of Debtor or Other Party, and the Filed Document available for review upon request of the Court or other parties.

  
\_\_\_\_\_  
Signature of Attorney for Filing Party

3/17/10  
\_\_\_\_\_  
Date

Christopher S. Reeder

\_\_\_\_\_  
Printed Name of Attorney for Filing Party

November 2006

This form is mandatory by Order of the United States Bankruptcy Court for the Central District of California.

**WRITTEN CONSENT OF MANAGING MEMBER  
OF  
CLOSET WORLD ARIZONA, LLC**

The undersigned member of Closet World Arizona, LLC (the "Company"), being the managing member (the "Managing Member") of the Company, hereby adopts the following resolutions, as authorized by applicable law and the Operating Agreement of the Company:

**WHEREAS**, the Managing Member has determined that it is in the best interests of the Company, its creditors, members and other interested parties for the Company to file a voluntary petition for relief, under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"); therefore, it is:

**RESOLVED**, that the Company be, and hereby is, authorized to file a petition for relief under chapter 11 in the Bankruptcy Case, and the law firm of Reeder, Lu & Green, LLP is authorized to file the petition on behalf of the company; and it is

**RESOLVED**, that the Officers of the Company, including Gerard A. Thompson, Chief Financial Officer, hereby is authorized to:

- a. Execute and verify or certify on behalf of the Company and any and all of its subsidiaries' petitions under chapter 11 and to cause the same to be filed in the appropriate United States Bankruptcy Court at such time as he shall determine is appropriate; and
- b. Execute and file, or cause to be executed and filed, all petitions, schedules, lists, statements and other papers, and to take or direct any and all action that he deems necessary, proper or desirable in connection with the chapter 11 case for the Company or any of its subsidiaries with view toward the successful completion of the case or cases; and
- c. Take or direct all actions, including, without limitation, the retention of counsel, accountants and such other professional persons on such terms and conditions as may be necessary or appropriate, and to exercise all rights, claims, remedies, privileges, and to perform, or cause to be performed, all duties and obligations; as the Company or any of its subsidiaries may have as a debtor under chapter 11 of the Bankruptcy Code and related rules, and to execute and deliver, or cause to be executed and delivered, all instruments, petitions, agreements, certificates and documents in connection therewith, in the name of and on behalf of the Company or any of its subsidiaries, as in his judgment may be necessary or appropriate to carry out the intent and to accomplish the purpose of these resolutions; and it is

**RESOLVED**, that the Company be, and hereby is, authorized to employ the law firm of Peitzman, Weg & Kempinsky LLP, or such other firm as may be appropriate, to

represent the Company as bankruptcy counsel in the chapter 11 case for the Company and its subsidiaries.

Dated: March 17, 2010

CLOSET WORLD, INC.,  
as Managing Member of CLOSET WORLD  
ARIZONA, LLC,

By: 

Gerard A. Thompson  
Chief Financial Officer

Attorney or Party Name, Address, Telephone & FAX Numbers, and California State Bar Number Christopher S. Reader, Esq. (SBN 183041) Reader, Lu & Green LLP 2121 Avenue of the Stars, Suite 850 Los Angeles, CA 90067 (310) 270-8300 <input checked="" type="checkbox"/> Attorney for: Closet World Arizona, LLC		FOR COURT USE ONLY	
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA			
In re:  Closet World Arizona, LLC		CASE NO.:  ADV. NO.:  CHAPTER: 11	
Debtor(s),  Plaintiff(s),  Defendant(s).			

**Corporate Ownership Statement Pursuant to  
FRBP 1007(a)(1) and 7007.1, and LBR 1007-4**

*Pursuant to FRBP 1007(a)(1) and 7007.1, and LBR 1007-4, any corporation, other than a governmental unit, that is a debtor in a voluntary case or a party to an adversary proceeding or a contested matter shall file this statement identifying all its parent corporations and listing any publicly held company, other than a governmental unit, that directly or indirectly own 10% or more of any class of the corporation's equity interest, or state that there are no entities to report. This Corporate Ownership Statement must be filed with the initial pleading filed by a corporate entity in a case or adversary proceeding. A supplemental statement must promptly be filed upon any change in circumstances that renders this Corporate Ownership Statement inaccurate.*

1. Gerard A. Thompson the undersigned in the above-captioned case, hereby declare:  
(Print Name of Attorney or Declarant)

under penalty of perjury under the laws of the United States of America that the following is true and correct:

[Check the appropriate boxes and, if applicable, provide the required information.]

1. I have personal knowledge of the matters set forth in this Statement because:

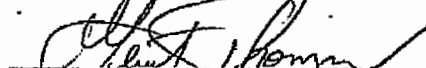
- ☒ I am the president or other officer or an authorized agent of the debtor corporation  
☐ I am a party to an adversary proceeding  
☐ I am a party to a contested matter  
☐ I am the attorney for the debtor corporation

2. a. ☒ The following entities, other than the debtor or a governmental unit, directly or indirectly own 10% or more of any class of the corporation's(s) equity interests:

[For additional names, attach an addendum to this form.]

Closet World Inc.

b. ☐ There are no entities that directly or indirectly own 10% or more of any class of the corporation's equity interest.

  
Signature of Attorney or Declarant

3/17/2010  
Date

Gerard A. Thompson  
Printed Name of Attorney or Declarant

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

June 2009

F 1007-4

1 Christopher S. Reeder (State Bar No. 193041)  
2 REEDER, LU & GREEN LLP  
3 2121 Avenue of the Stars, Suite 950  
4 Los Angeles, CA 90067  
5 Telephone: (310) 270-9300

6 Proposed Counsel to Closet World Arizona, LLC

7 UNITED STATES BANKRUPTCY COURT  
8 CENTRAL DISTRICT OF CALIFORNIA  
9 LOS ANGELES DIVISION

10 In re:

11 CLOSET WORLD ARIZONA, LLC, a Nevada  
12 limited liability company,

13 Debtor.

Case No.:

Chapter 11

14 LIST OF CREDITORS HOLDING 20  
15 LARGEST UNSECURED CLAIMS  
16 PURSUANT TO FEDERAL RULE OF  
17 BANKRUPTCY PROCEDURE 1007(D);  
18 DECLARATION OF GERARD A.  
19 THOMPSON

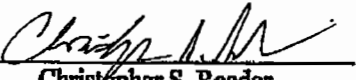
20 The above-captioned debtor (the "Debtor"), hereby submits the attached List of Creditors  
21 Holding 20 Largest Unsecured Claims Pursuant to Federal Rule of Bankruptcy Procedure 1007(d) (the  
22 "List"). The List does not include (1) persons who come within the definition of "insider" set forth in  
23 11 U.S.C. § 101(31), or (2) secured creditors, unless the value of the collateral is such that the  
24 unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. The  
25 List also does not include customers who have pre-paid for products and/or services from the Debtor  
26 or who may have warranty claims against the Debtor or current employees with priority claims under  
27 11 U.S.C. § 507(a)(4), as the Debtor intends to satisfy such claims in the ordinary course of its  
28 business, subject to approval by the Court.

The list was prepared by the Debtor based upon the ongoing review of its books and records.  
The List, therefore, is subject to amendment if additional information becomes known as a result of  
the ongoing review of the books and records.



1 Dated: March 17, 2010

REEDER, LU & GREEN LLP

2  
3 By:   
4 Christopher S. Reeder  
5 Proposed Counsel for Closet World Arizona, LLC  
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**DECLARATION OF GERARD A. THOMPSON**

I, Gerard A. Thompson, declare as follows:

1. I am the Senior Vice President and Chief Financial Officer of the Debtor in the above-captioned matter. The attached List of Creditors Holding 20 Largest Unsecured Claims (the "List") is true and correct to the best of my information and belief based upon my review of the Debtor's books and records. If additional information becomes known as a result of the ongoing review of the Debtor's books and records, the List will be promptly amended.

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

Executed this \_\_\_ day of March 2010 at Whittier, California.

  
Gerard A. Thompson  
Senior Vice President and CFO

**CLOSET WORLD ARIZONA, LLC**  
**20 Largest Unsecured Claims**

(1) Name of creditor & mailing address	(2) Name, telephone & address of contact	(3) Nature of claim	(4) Indicate if contingent, unliquidated, disputed, subject to set off	(5) Amount
M&I Equipment Finance Co 250 East Wisconsin Avenue Suite 1400 Milwaukee, WI 53202-4219	M&I Equipment Finance Co 250 East Wisconsin Avenue Suite 1400 Milwaukee, WI 53202-4219	lessor		unknown

Verification of Creditor Mailing List - (Rev. 10/05)

2003 USBC, Central District of California

**MASTER MAILING LIST**  
**Verification Pursuant to Local Bankruptcy Rule 1007-2(d)**

Name Christopher S. Reeder  
Reeder Lu & Green LLP  
2121 Avenue of the Stars Ste. 950  
Address Los Angeles, CA 90067

Telephone (310) 270-9300

☒ Attorney for Debtor(s) Closet World Arizona, LLC  
☐ Debtor in Pro Per

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
List all names including trade names used by Debtor(s) within last 8 years):	Case No.:
	Chapter: 11

**VERIFICATION OF CREDITOR MAILING LIST**

The above named debtor(s), or debtor's attorney if applicable, do hereby certify under penalty of perjury that the attached Master Mailing List of creditors, consisting of 2 sheet(s) is complete, correct, and consistent with the debtor's schedules pursuant to Local Rule 1007-2(d) and I/we assume all responsibility for errors and omissions.

Date: March 17, 2010

Debtor

/s/ Christopher S. Reeder  
Attorney (if applicable)

Joint Debtor

Closet World Arizona LLC  
3860 Capitol Ave  
Whittier, CA 90601-1733

Reeder Lu & Green LLP  
2121 Avenue of the Stars  
Suite 950  
Los Angeles, CA 90067

Office of the United States Trustee  
725 S Figueroa Street  
Suite 2600  
Los Angeles, CA 90017

M&I Equipment Finance Co  
250 East Wisconsin Avenue  
Suite 1400  
Milwaukee, WI 53202-4219