

85 (Official Form 5) (12/07)

FORM 5. INVOLUNTARY PETITION

United States Bankruptcy Court
CENTRAL DISTRICT OF CALIFORNIA
INVOLUNTARY PETITION
IN RE (Name of Debtor - If Individual: Last, First, Middle)
ESCOM, LLC
Last four digits of Social-Security or other individual's Tax-ID No./Complete EIN
20-4038609
STREET ADDRESS OF DEBTOR (No. and street, city, state, and zip code)
23480 Park Sorrento, Suite 206B
Calabasas, CA 91302
COUNTY OF RESIDENCE OR
PRINCIPAL PLACE OF BUSINESS
Los Angeles
LOCATION OF PRINCIPAL ASSETS OF BUSINESS DEBTOR (If different from previously listed addresses)
CHAPTER OF BANKRUPTCY CODE UNDER WHICH PETITION IS FILED
[ ] Chapter 7 [X] Chapter 11
INFORMATION REGARDING DEBTOR (Check applicable boxes)
Nature of Debts (Check one box)
Petitioners believe:
[ ] Debts are primarily consumer debts
[X] Debts are primarily business debts
Type of Debtor (Form of Organization)
[ ] Individual (Includes Joint Debtor)
[X] Corporation (Includes LLC and LLP)
[ ] Partnership
[ ] Other (If debtor is not one of the above entities, check this box and state type of entity below.)
Nature of Business (Check one box)
[ ] Health Care Business
[ ] Single Asset Real Estate as defined in 11 U.S.C. § 101(51)(B)
[ ] Railroad
[ ] Stockbroker
[ ] Commodity Broker
[ ] Clearing Bank
[X] Other
VENUE
[X] Debtor has been domiciled or has had a residence, principal place of business, or principal assets in the 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.
FILING FEE (Check one box)
[X] Full Filing Fee attached
[ ] Petitioner is a child support creditor or its representative, and the form specified in § 304(g) of the Bankruptcy Reform Act of 1994 is attached. [If a child support creditor or its representative is a petitioner, and if the petitioner files the form specified in § 304(g) of the Bankruptcy Reform Act of 1994, no fee is required.]
PENDING BANKRUPTCY CASE FILED BY OR AGAINST ANY PARTNER OR AFFILIATE OF THIS DEBTOR (Report information for any additional cases on attached sheets.)
Name of Debtor Case Number Date
Relationship District Judge
ALLEGATIONS (Check applicable boxes)
1. [X] Petitioner(s) are eligible to file this petition pursuant to 11 U.S.C. § 303(b).
2. [X] The debtor is a person against whom an order for relief may be entered under title 11 of the United States Code.
3.a. [X] The debtor is generally not paying such debtor's debts as they become due, unless such debts are the subject of a bona fide dispute as to liability or amount;
or
3.b. [ ] Within 120 days preceding the filing of this petition, a custodian, other than a trustee, receiver, or agent appointed or authorized to take charge of less than substantially all of the property of the debtor for the purpose of enforcing a lien against such property, was appointed or took possession.
COURT USE ONLY
FILED
MAR 17 2010
CLERK U.S. BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
BY: Deputy Clerk

Name of Debtor ESCOM, LLC

Case No. \_\_\_\_\_

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**TRANSFER OF CLAIM**

Check this box if there has been a transfer of any claim against the debtor by or to any petitioner. Attach all documents evidencing the transfer and any statements that are required under Bankruptcy Rule 1003(a).

**REQUEST FOR RELIEF**

Petitioner(s) request that an order for relief be entered against the debtor under the chapter of title 11, United States Code, specified in this petition. If any petitioner is a foreign representative appointed in a foreign proceeding, a certified copy of the order of the court granting recognition is attached.

Petitioner(s) declare under penalty of perjury that the foregoing is true and correct according to the best of their knowledge, information, and belief.

X/s/ [Signature] <sup>Chairman</sup>  
Signature of Petitioner or Representative (State title)

Washington Technology Associates, LLC March 16, 2010  
Name of Petitioner Date Signed

Name & Mailing  
Address of Individual  
Signing in Representative  
Capacity

X/s/ [Signature]  
Signature of Attorney Date

Mark Chassman Chassman & Seelig, LLP  
Name of Attorney Firm (If any)

120 Broadway, Suite 300  
Santa Monica, CA 90401  
Address  
(310) 576-2238  
Telephone No.

X/s/ [Signature] <sup>Chairman</sup>  
Signature of Petitioner or Representative (State title)

iEntertainment, Inc. March 16, 2010  
Name of Petitioner Date Signed

Name & Mailing  
Address of Individual  
Signing in Representative  
Capacity

X/s/ [Signature]  
Signature of Attorney Date

Mark Chassman Chassman & Seelig, LLP  
Name of Attorney Firm (If any)

120 Broadway, Suite 300  
Santa Monica, CA 90401  
Address  
(310) 576-2238  
Telephone No.

X/s/ [Signature] <sup>Chairman</sup>  
Signature of Petitioner or Representative (State title)

AccountingMatters.com, LLC March 16, 2010  
Name of Petitioner Date Signed

Name & Mailing  
Address of Individual  
Signing in Representative  
Capacity

X/s/ [Signature]  
Signature of Attorney Date

Mark Chassman Chassman & Seelig, LLP  
Name of Attorney Firm (If any)

120 Broadway, Suite 300  
Santa Monica, CA 90401  
Address  
(310) 576-2238  
Telephone No.

**PETITIONING CREDITORS**

Name and Address of Petitioner	Nature of Claim	Amount of Claim
<u>Washington Technology Associates, LLC</u> <u>9812 Falls Road #114-331</u> <u>Potomac, MD 20854</u>	<b>Secured</b>	<b>6,607,803.66</b>
<u>iEntertainment, Inc.</u> <u>9812 Falls Road #114-331</u> <u>Potomac, MD 20854</u>	<b>Secured</b>	<b>3,476,515.02</b>
<u>AccountingMatters.com, LLC</u> <u>9812 Falls Road #114-331</u> <u>Potomac, MD 20854</u>	<b>Services Rendered</b>	<b>7,800.00</b>

Note: If there are more than three petitioners, attach additional sheets with the statement under penalty of perjury, each petitioner's signature under the statement and the name of attorney and petitioning creditor information in the format above.

Total Amount of  
Petitioners' Claims  
**10,092,118.68**

0 continuation sheets attached

WASHINGTON TECHNOLOGY ASSOCIATES,LLC  
9812 FALLS ROAD #114-331  
POTOMAC,MD 20854

IENTERTAINMENT, INC.  
9812 FALLS ROAD #114-331  
POTOMAC,MD 20854

ACCOUNTING MATTERS.COM,LLC  
9812 FALLS ROAD #114-331  
POTOMAC, MD 20854