

B5 (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		ALL OTHER NAMES used by debtor in the last 8 years (Include married, maiden, and trade names.)
Last four digits of Social-Security or other individual's Tax-ID No./Complete EIN (If more than one, state all.) 20-4038609		
STREET ADDRESS OF DEBTOR (No. and street, city, state, and zip code) 23480 Park Sorrento, Suite 206B Calabasas, CA 91302		MAILING ADDRESS OF DEBTOR (If different from street address)
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 <input type="checkbox"/> Chapter 7 <input checked="" type="checkbox"/> Chapter 11		
INFORMATION REGARDING DEBTOR (Check applicable boxes)		
Nature of Debts (Check one box) Petitioners believe: <input type="checkbox"/> Debts are primarily consumer debts <input checked="" type="checkbox"/> Debts are primarily business debts	Type of Debtor (Form of Organization) <input type="checkbox"/> Individual (Includes Joint Debtor) <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 state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51)(B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other
VENUE <input checked="" type="checkbox"/> 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. <input type="checkbox"/> A bankruptcy case concerning debtor's affiliate, general partner or partnership is pending in this District.	FILING FEE (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> 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. <i>[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.]</i>	
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. <input checked="" type="checkbox"/> Petitioner(s) are eligible to file this petition pursuant to 11 U.S.C. § 303(b). 2. <input checked="" type="checkbox"/> The debtor is a person against whom an order for relief may be entered under title 11 of the United States Code. 3.a. <input checked="" type="checkbox"/> 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. <input type="checkbox"/> 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 <div style="border: 1px solid black; padding: 10px; text-align: center;">FILED MAR 17 2010 CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA BY: Deputy Clerk</div>

Name of Debtor ESCOM, LLC

Case No. _____

B5 (Official Form 5) (12/07) - Page 2

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] ^{Chairman}
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] ^{Chairman}
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] ^{Chairman}
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>	Secured	6,607,803.66
<u>iEntertainment, Inc.</u> <u>9812 Falls Road #114-331</u> <u>Potomac, MD 20854</u>	Secured	3,476,515.02
<u>AccountingMatters.com, LLC</u> <u>9812 Falls Road #114-331</u> <u>Potomac, MD 20854</u>	Services Rendered	7,800.00

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

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

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