

**United States Bankruptcy Court
Northern District of Alabama**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): J&A Finishing Co., Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
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) 63-1047743	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. and Street, City, and State): 1003 Orchard Street Huntsville, AL ZIP Code 35801	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Madison	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): P.O. Box 445 Huntsville, AL ZIP Code 35801	Mailing Address of Joint Debtor (if different from street address): ZIP Code

Location of Principal Assets of Business Debtor
(if different from street address above):

<p align="center">Type of Debtor (Form of Organization) (Check one box)</p> <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <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.)	<p align="center">Nature of Business (Check one box)</p> <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"/> Clearing Bank <input checked="" type="checkbox"/> Other <p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <p align="center">Nature of Debts (Check one box)</p> <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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<p align="center">Filing Fee (Check one box)</p> <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 1006(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 3B.	<p align="center">Chapter 11 Debtors</p> 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 \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). 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(b).
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<p>Statistical/Administrative Information</p> <input checked="" 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. <p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input checked="" type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table> <p>Estimated Assets</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input checked="" type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table> <p>Estimated Liabilities</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$50 million</td> <td><input type="checkbox"/> \$10,000,001 to \$100 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> 1-49	<input checked="" type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input checked="" type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$50 million	<input type="checkbox"/> \$10,000,001 to \$100 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	<p>THIS SPACE IS FOR COURT USE ONLY</p>
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): J&A Finishing Co., Inc.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) 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.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>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 title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C

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?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

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.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

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.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

Landlord 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)

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

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.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

J&A Finishing Co., Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

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(b).

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

Signature of a Foreign Representative

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 proceeding, and that I am authorized to file this petition.

(Check only one box.)

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.

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

Signature of Attorney*

X /s/ Kevin D. Heard
Signature of Attorney for Debtor(s)

Kevin D. Heard ASB-4873-E50K
Printed Name of Attorney for Debtor(s)

Heard Ary, LLC
Firm Name

307 Clinton Avenue West
Civic Plaza Suite 310
Huntsville, Alabama, 35801

Address

kheard@heardlaw.com; aary@heardlaw.com
256-535-0817 Fax: 256-535-0818

Telephone Number

March 30, 2011

Date

*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.

Signature of Non-Attorney Bankruptcy Petition Preparer

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(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) 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. §156.

Signature of Debtor (Corporation/Partnership)

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 /s/ William B. Noojin
Signature of Authorized Individual

William B. Noojin
Printed Name of Authorized Individual

President/CEO
Title of Authorized Individual

March 30, 2011

Date

United States Bankruptcy Court
Northern District of Alabama

In re J&A Finishing Co., Inc.

Debtor(s)

Case No. _____

Chapter 11

Exhibit "C" to Voluntary Petition

1. Identify and briefly describe all real or personal property owned by or in possession of the debtor that, to the best of the debtor's knowledge, poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

Debtor is a metal finishing company. The operation of its business involves the use of toxic and potentially harmful chemicals which must be maintained on a daily basis. Debtor possesses all ADEM, EPA and City of Huntsville permits necessary for it to maintain its business operations. While operational, Debtor does not pose a threat to public safety. If the Debtor is shut down in less than an orderly fashion then the potential for harm does exist.

2. With respect to each parcel of real property or item of personal property identified in question 1, describe the nature and location of the dangerous condition, whether environmental or otherwise, that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

Debtor conducts all of its finishing operations at its principal place of business located at 1006 Orchard Street Huntsville, Alabama. Debtor possesses all ADEM, EPA and City of Huntsville permits necessary for it to maintain its business operations.

United States Bankruptcy Court
Northern District of Alabama

In re **J&A Finishing Co., Inc.**

Debtor(s)

Case No. _____

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Addie Atkinson 7008 Pinyon Pine Ln SE□ Owens Cross Roads, AL 35763	Addie Atkinson 7008 Pinyon Pine Ln SE□ Owens Cross Roads, AL 35763		Contingent Unliquidated Disputed	100,000.00
Aerospace and Defense Coatings 7700 N. Industrial Blvd Macon, GA 31206	Aerospace and Defense Coatings 7700 N. Industrial Blvd Macon, GA 31206	Open Account		5,185.00
Ala. Dept. of Industrial Relations 649 Monroe Street Montgomery, AL 36131	Ala. Dept. of Industrial Relations 649 Monroe Street Montgomery, AL 36131	Unemployment Compensation		6,199.25
Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Third and Fourth Quarter Withholding Tax 2008 Lien 2010020300005603 0		17,164.05
Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Third and Fourth Quarter Withholding Tax 2009 Lien 2010082700048492 0		15,650.94
Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	First and Second Quarter Withholding Tax 2009 Lien 2010020300005602 0		15,213.87
Borrego Springs Bank 7777 Alvarado Road, Ste 501 La Mesa, CA 91942	Borrego Springs Bank 7777 Alvarado Road, Ste 501 La Mesa, CA 91942	Open Account		46,370.59
Breanna Stone c/o Imangle 2317 Meridian St Suite 111□ Huntsville, AL 35811	Breanna Stone c/o Imangle 2317 Meridian St Suite 111□ Huntsville, AL 35811	Open Account		12,588.60

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
 (Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Card Services First Commercial Bank P.O. Box 2181 Columbus, GA 31902	Card Services First Commercial Bank P.O. Box 2181 Columbus, GA 31902	Open Account		4,949.34
CB&S Bank 521 Madison St SE # 204 □ Huntsville, AL 35801	CB&S Bank 521 Madison St SE # 204 □ Huntsville, AL 35801	Equipment and Machinery		1,710,814.36 (524,700.00 secured)
Environmental & Recycling Solutions 1902 Market Street Opelika, AL 36801	Environmental & Recycling Solutions 1902 Market Street Opelika, AL 36801	Open Account		4,025.00
First Commercial Bank P.O. Box 040002 Huntsville, AL 35804	First Commercial Bank P.O. Box 040002 Huntsville, AL 35804	DV11-281		6,166.12
General Products P.O. Box 130 Scottsboro, AL 35768	General Products P.O. Box 130 Scottsboro, AL 35768	Open Account		4,144.36
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	6/30/2008 941 Lien 2008121700076538 0	Contingent Unliquidated Disputed	7,063.22 (0.00 secured)
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	12/31/2008 - 3/21/2010 941 Lien 2010072000039714 0	Contingent Unliquidated Disputed	240,455.17 (0.00 secured)
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	6/30/2010 941 Lien 2010110900064632 0	Contingent Unliquidated Disputed	42,126.06 (0.00 secured)
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	940 Taxes for 12/31/2009 941 Taxes for 9/30/2010 Lien 2011022300010458 0	Contingent Unliquidated Disputed	41,952.30 (0.00 secured)
QSSI 2510-A Washington Street Huntsville, AL 35811	QSSI 2510-A Washington Street Huntsville, AL 35811	Open Account		10,297.38
Sherwin Williams 500 Production Avenue Madison, AL 35758	Sherwin Williams 500 Production Avenue Madison, AL 35758	Open Account		12,263.06
Uline 2200 South Lakeside Drive Waukegan, IL 60085	Uline 2200 South Lakeside Drive Waukegan, IL 60085	Open Account		4,795.49

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President/CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **March 30, 2011** _____

Signature **/s/ William B. Noojin** _____
William B. Noojin
President/CEO

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

United States Bankruptcy Court
Northern District of Alabama

In re **J&A Finishing Co., Inc.**
Debtor

Case No. _____

Chapter **11**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	3	170,001.79		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	2		2,154,387.90	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	3		56,397.05	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	13		269,166.91	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		24			
			Total Assets	170,001.79	
			Total Liabilities	2,479,951.86	

**United States Bankruptcy Court
Northern District of Alabama**

In re **J&A Finishing Co., Inc.** ,
Debtor

Case No. _____

Chapter **11**

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column		
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		
4. Total from Schedule F		
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		

In re J&A Finishing Co., Inc.
 Debtor

Case No. _____

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
--------------------------------------	---	------------------------------------	--	-------------------------

None

Sub-Total > **0.00** (Total of this page)
 Total > **0.00**
 (Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

In re J&A Finishing Co., Inc.
 Debtor

Case No. _____

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		BBVA Compass Operating Account	-	300.00
		BBVA Compass Payroll Account	-	0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.		Huntsville Utilities (Irr. Loc.)	-	33,000.00
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			

Sub-Total > **33,300.00**
 (Total of this page)

2 continuation sheets attached to the Schedule of Personal Property

In re J&A Finishing Co., Inc.
 Debtor

Case No. _____

SCHEDULE B - PERSONAL PROPERTY
 (Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		Accounts Receivable Factored to Commercial Finance Group	-	100,000.00
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			

Sub-Total > **100,000.00**
 (Total of this page)

Sheet 1 of 2 continuation sheets attached to the Schedule of Personal Property

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		2006 Ford F-150	-	8,275.00
		2007 BMW 5 Series Corporate	-	21,450.00
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		See Attached List To Be Provided	-	0.00
29. Machinery, fixtures, equipment, and supplies used in business.		Ingersoll Rand Air Compressor (\$1 Payout Lease)	-	1,976.79
		See Attached List To Be Provided	-	0.00
30. Inventory.		Chemicals	-	5,000.00
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total >	36,701.79
(Total of this page)	
Total >	170,001.79

Sheet 2 of 2 continuation sheets attached to the Schedule of Personal Property

(Report also on Summary of Schedules)

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN							
Account No. Creditor #: 1 CB&S Bank 521 Madison St SE # 204 □ □ Huntsville, AL 35801	X -	Equipment and Machinery						1,710,814.36	1,186,114.36
Value \$		524,700.00							
Account No. Creditor #: 2 Commercial Finance Group Attn. Doug Vereen 5064 Roswell Rd., Bldg A Atlanta, GA 30342	X -	Accounts Receivable						110,000.00	0.00
Value \$		110,000.00							
Account No. Creditor #: 3 Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	-	12/31/2008 - 3/21/2010 941 Lien 20100720000397140			X	X	X	240,455.17	240,455.17
Value \$		0.00							
Account No. Creditor #: 4 Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	-	6/30/2010 941 Lien 20101109000646320			X	X	X	42,126.06	42,126.06
Value \$		0.00							
Subtotal (Total of this page)								2,103,395.59	1,468,695.59

1 continuation sheets attached

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E D E B T O R H W J C	Husband, Wife, Joint, or Community			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN							
Account No.	-	6/30/2008 941			X	X	X		
Creditor #: 5 Internal Revenue Service PO Box 21126 Philadelphia, PA 19114		Lien 20081217000765380							
		Value \$	0.00				7,063.22	7,063.22	
Account No.	-	940 Taxes for 12/31/2009			X	X	X		
Creditor #: 6 Internal Revenue Service PO Box 21126 Philadelphia, PA 19114		941 Taxes for 9/30/2010 Lien 20110223000104580							
		Value \$	0.00				41,952.30	41,952.30	
Account No. xxx-xxxxxx5-001	-	Ingersoll Rand Air Compressor							
Creditor #: 7 Wells Fargo Financial Leasing P.O. Box 6434 Carol Stream, IL 60197		(\$1 Payout Lease)							
		Value \$	1,976.79				1,976.79	0.00	
Account No.									
		Value \$							
Account No.									
		Value \$							
Subtotal (Total of this page)							50,992.31	49,015.52	
Total (Report on Summary of Schedules)							2,154,387.90	1,517,711.11	

Sheet 1 of 1 continuation sheets attached to
Schedule of Creditors Holding Secured Claims

Total
(Report on Summary of Schedules)

In re J&A Finishing Co., Inc.

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

 Domestic support obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

 Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

 Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

 Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

 Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

 Deposits by individuals

Claims of individuals up to \$2,600* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

 Taxes and certain other debts owed to governmental units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

 Commitments to maintain the capital of an insured depository institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

 Claims for death or personal injury while debtor was intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. xxxxxxxx0 089 Creditor #: 1 Ala. Dept. of Industrial Relations 649 Monroe Street Montgomery, AL 36131			Unemployment Compensation				6,199.25	0.00
							6,199.25	6,199.25
Account No. Creditor #: 2 Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104			Third and Fourth Quarter Withholding Tax 2009 Lien 20100827000484920				15,650.94	0.00
							15,650.94	15,650.94
Account No. Creditor #: 3 Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104			Third and Fourth Quarter Withholding Tax 2008 Lien 20100203000056030				17,164.05	0.00
							17,164.05	17,164.05
Account No. Creditor #: 4 Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104			First and Second Quarter Withholding Tax 2009 Lien 20100203000056020				15,213.87	0.00
							15,213.87	15,213.87
Account No. Creditor #: 5 Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104			First Quarter Withholding 2010 Lien 20101215000726180				620.17	0.00
							620.17	620.17
Subtotal								0.00
(Total of this page)							54,848.28	54,848.28

Sheet 1 of 2 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. Creditor #: 6 Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104			Second Quarter Withholding 2006 Lien 20080305000143220					0.00
		-					1,548.77	1,548.77
Account No.								
Account No.								
Account No.								
Account No.								

Sheet **2** of **2** continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal
(Total of this page)

0.00
1,548.77

Total

(Report on Summary of Schedules)

0.00
56,397.05

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H	W				
Account No. Creditor #: 1 AAA Cooper P.O. Box 102442 Atlanta, GA 30368	-						163.29
Account No. Creditor #: 2 Accu-Labs, Inc. 4831 S. Whipple Ave Chicago, IL 60632	-						195.00
Account No. Creditor #: 3 Addie Atkinson 7008 Pinyon Pine Ln SE Owens Cross Roads, AL 35763	-			X	X	X	100,000.00
Account No. Creditor #: 4 Aerospace and Defense Coatings 7700 N. Industrial Blvd Macon, GA 31206	-						5,185.00
Subtotal (Total of this page)							105,543.29

12 continuation sheets attached

In re J&A Finishing Co., Inc., Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. Creditor #: 5 AGH Electric, LLC P.O. Box 2656 Cullman, AL 35056			Open Account				3,330.85	
Account No. Creditor #: 6 Alabama Color Technology, Inc. P.O. Box 1483 Huntsville, AL 35807			Open Account				973.94	
Account No. Creditor #: 7 Allgas 3600 Meridian Street Huntsville, AL 35811			Open Account				1,028.42	
Account No. Creditor #: 8 American Solutions for Business 3215 Ivy Ave SW Huntsville, AL 35805			Open Account				137.81	
Account No. Creditor #: 9 ARC Associated Rack 70 Athens Drive Mount Juliet, TN 37122			Open Account				1,671.82	
Sheet no. <u>1</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	7,142.84

In re J&A Finishing Co., Inc., Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Creditor #: 10 Asterion - 5000 5425 West 84th Street Indianapolis, IN 46268		-	Open Account				994.38	
Account No. Creditor #: 11 Auto Owners Insurance Flood Insurance Program P.O. Box 70303 Edneyville, NC 28727		-	Open Account				628.00	
Account No. Creditor #: 12 Baddley Chemicals P.O. Box 14683 Baton Rouge, LA 70898		-	Open Account				52.49	
Account No. Creditor #: 13 BMW P.O. Box 78066 Phoenix, AZ 85062		-					3,001.44	
Account No. xxxxxx0461 Creditor #: 14 Borrego Springs Bank 7777 Alvarado Road, Ste 501 La Mesa, CA 91942		-	Open Account				46,370.59	
Sheet no. <u>2</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	51,046.90

In re J&A Finishing Co., Inc., Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. Creditor #: 15 Breanna Stone c/o Imangle 2317 Meridian St Suite 111 □ □ Huntsville, AL 35811			Open Account				12,588.60
Account No. Creditor #: 16 Breland & Hemenway Todd, PC 626 Clinton Avenue W Suite 101 Huntsville, AL 35801			Open Account				827.69
Account No. Creditor #: 17 Brians Tire Service 2206 University Drive P.O. Box 5808 Huntsville, AL 35816			Open Account				370.79
Account No. Creditor #: 18 Caplugs 2150 Elmwood Ave Buffalo, NY 14207			Open Account				1,224.56
Account No. Creditor #: 19 Card Services First Commercial Bank P.O. Box 2181 Columbus, GA 31902			Open Account				4,949.34
Sheet no. <u>3</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	19,960.98

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Creditor #: 20 Comcast 2047 Max Luther Drive Huntsville, AL 35802		-	Open Account				1,083.77	
Account No. Creditor #: 21 Cummings Enterprises 73 White Bridge Road Suite 103-211 Nashville, TN 37205		-	Open Account				3,500.00	
Account No. Creditor #: 22 Custom Masters, Inc. 401 Lake Bennett Court Longwood, FL 32750		-	Open Account				660.00	
Account No. Creditor #: 23 Donald's Heating and Cooling 2108 E. Arbor Drive Huntsville, AL 35811		-	Open Account				641.21	
Account No. Creditor #: 24 Environmental & Recycling Solutions 1902 Market Street Opelika, AL 36801		-	Open Account				4,025.00	
Sheet no. <u>4</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	9,909.98

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. Creditor #: 25 Express Services, Inc. P.O. Box 281533 Atlanta, GA 30384			Open Account				560.67	
Account No. Creditor #: 26 FedEx P.O. Box 840 Russellville, AR 72801			Open Account				266.18	
Account No. Creditor #: 27 First Commercial Bank P.O. Box 04002 Huntsville, AL 35804			DV11-281				6,166.12	
Account No. Creditor #: 28 First Insurance 8075 Innovation Way Chicago, IL 60682			Open Account				1,602.56	
Account No. Creditor #: 29 Fisher Scientific 3970 Johns Creek Court, Ste 500 Suwanee, GA 30024			Open Account				32.69	
Sheet no. <u>5</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	8,628.22

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. Creditor #: 30 Ford Motor Credit P.O. Box 689007 Franklin, TN 37068	-						1,791.72	
Account No. Creditor #: 31 Franklin Capital Holding P.O. Box 1220 Highland Park, IL 60035	-	Open Account					51.12	
Account No. Creditor #: 32 General Products P.O. Box 130 Scottsboro, AL 35768	-	Open Account					4,144.36	
Account No. Creditor #: 33 Gorrie-Regan 2927 Central Avenue Birmingham, AL 35209	-	Open Account					694.25	
Account No. Creditor #: 34 Goss Electric 137 Woodall Road Decatur, AL 35601	-	Open Account					228.00	
Sheet no. <u>6</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	6,909.45

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. Creditor #: 35 Grainger 3735 First Ave. N Birmingham, AL 35222			Open Account				505.15	
Account No. Creditor #: 36 Ingersoll Rand Air Solutions P.O. Box 75817 Charlotte, NC 28275			Open Account				2,225.00	
Account No. Creditor #: 37 JEA Graphics, Inc. 1218 Hundley Drive Huntsville, AL 35801			Open Account				2,350.00	
Account No. Creditor #: 38 JR Smith Manufacturing 2781 Gunter Park Drive E Montgomery, AL 36109			Open Account				2,765.91	
Account No. Creditor #: 39 Lab Safety Supply P.O. Box 5004 Janesville, WI 53547			Open Account				1,787.29	
Sheet no. <u>7</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	9,633.35

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.					
Account No. Creditor #: 40 Lewter Hardware 222 Washington Street Huntsville, AL 35801			Open Account				1,816.59	
Account No. Creditor #: 41 Liberty National P.O. Box 2612 Birmingham, AL 35202			Open Account				626.56	
Account No. Creditor #: 42 Lincoln Financial P.O. Box 5927 Carol Stream, IL 60197			Open Account				625.00	
Account No. Creditor #: 43 Nexair P.O. Box 125 Memphis, TN 38101			Open Account				1,153.19	
Account No. Creditor #: 44 Nextel Communications P.O. Box 4181 Carol Stream, IL 60197			Open Account				1,025.93	
Sheet no. <u>8</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	5,247.27

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. Creditor #: 45 Overhead Door P.O. Box 191 9550 Madison Blvd Madison, AL 35758			Open Account				98.00
Account No. Creditor #: 46 Phoenix Metal Finishing 1011 Jordan Road Huntsville, AL 35811			Open Account				150.00
Account No. Creditor #: 47 Priority Wire & Cable, Inc. P.O. Box 398 North Little Rock, AR 72115			Open Account				1,199.94
Account No. Creditor #: 48 Prochem P.O. Box 1309 Alpharetta, GA 30009			Open Account				123.66
Account No. Creditor #: 49 QSSI 2510-A Washington Street Huntsville, AL 35811			Open Account				10,297.38
Sheet no. <u>9</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	11,868.98

In re J&A Finishing Co., Inc.
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. Creditor #: 50 Quality Testing Services, LLC 2510-A Washington Street Huntsville, AL 35811			Open Account				2,025.00	
Account No. Creditor #: 51 Sherwin Williams 500 Production Avenue Madison, AL 35758			Open Account				12,263.06	
Account No. Creditor #: 52 Shin Enterprises 171 Nick Fitchard Road Huntsville, AL 35806			Open Account				2,000.00	
Account No. Creditor #: 53 Specialty Chemical Co. 2018 King Edward Ave Cleveland, TN 37311			Open Account				2,800.00	
Account No. Creditor #: 54 Staples 500 Staples Drive Framingham, MA 01702			Open Account				198.43	
Sheet no. <u>10</u> of <u>12</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	19,286.49

In re **J&A Finishing Co., Inc.** ,
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C					
Account No. Creditor #: 55 Techtrix, Inc. P.O. Box 8507 525 Plainview Street Gadsden, AL 35902			Open Account				1,400.00
Account No. Creditor #: 56 Tennessee Reagents 3215 Ambrose Ave Nashville, TN 37205		-	Open Account				148.30
Account No. Creditor #: 57 The Roberts Group P.O. Box 5810 Huntsville, AL 35814		-	Open Account				1,515.92
Account No. Creditor #: 58 The Sheffield Group 1800 Corporate Drive Birmingham, AL 35242		-	Open Account				843.00
Account No. Creditor #: 59 TMC Technical Micronics Control, Inc. 210 Wynn Drive Huntsville, AL 35805		-	Open Account				1,490.00
Sheet no. <u> 11 </u> of <u> 12 </u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	5,397.22

In re J&A Finishing Co., Inc.,
Debtor

Case No. _____

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
Account No. Creditor #: 60 Uline 2200 South Lakeside Drive Waukegan, IL 60085		-	Open Account				4,795.49
Account No. Creditor #: 61 Unified Chemicals P.O. Box 235 Owens Cross Roads, AL 35763		-	Open Account				360.34
Account No. Creditor #: 62 UPS P.O. Box 7247-0244 Philadelphia, PA 19170		-	Open Account				2,592.43
Account No. Creditor #: 63 USF Holland 27052 Network Place Chicago, IL 60673		-	Open Account				843.68
Account No.							

Sheet no. 12 of 12 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) **8,591.94**

Total
(Report on Summary of Schedules) **269,166.91**

In re J&A Finishing Co., Inc.
 Debtor

Case No. _____

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
Wells Fargo Financial Leasing P.O. Box 6434 Carol Stream, IL 60197	Acct# Ingersoll Rand Air Compressor
William and Micki J. Noojin P.O. Box 445 Huntsville, AL 35801	Commercial Lease Orchard Street Property

In re J&A Finishing Co., Inc.
 Debtor

Case No. _____

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
William B. Noojin P.O. Box 445 Huntsville, AL 35801	CB&S Bank 521 Madison St SE # 204 Huntsville, AL 35801
William B. Noojin P.O. Box 445 Huntsville, AL 35801	Commercial Finance Group Attn. Doug Vereen 5064 Roswell Rd., Bldg A Atlanta, GA 30342

0 continuation sheets attached to Schedule of Codebtors

**United States Bankruptcy Court
Northern District of Alabama**

In re **J&A Finishing Co., Inc.**

Debtor(s)

Case No. _____

Chapter **11**

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President/CEO of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **26** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **March 30, 2011**

Signature **/s/ William B. Noojin**

William B. Noojin
President/CEO

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

**United States Bankruptcy Court
Northern District of Alabama**

In re **J&A Finishing Co., Inc.**

Debtor(s)

Case No.

Chapter

11

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$-11,780.00	2008 Income
\$-31,279.00	2007 Income

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
--------	--------

3. Payments to creditors

None Complete a. or b., as appropriate, and c.

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
------------------------------	---------------------------------	---	--------------------

None c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
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4. Suits and administrative proceedings, executions, garnishments and attachments

None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
First Commercial Bank v. J&A Finishing Company, Inc., et al DV11-281	Breach of Contract	District Court of Madison County, Alabama	Active
Department of Industrial Relations v. J&A Finishing Co., Inc. CV10-900201	Workman's Compensation	Circuit Court of Madison County, Alabama	Disposed

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
---	-----------------	--------------------------------------

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

5. Repossessions, foreclosures and returns

- None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
--	--	-----------------------------------

6. Assignments and receiverships

- None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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- None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

- None List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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8. Losses

- None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

- None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Heard Ary, LLC 307 Clinton Avenue West Civic Plaza Suite 310 Huntsville, Alabama 35801		\$5,000.00

10. Other transfers

- None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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- None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
CB&S Bank 4009 University Drive NW Huntsville, AL 35810	Corporate Account	
CB&S Bank 4009 University Drive NW Huntsville, AL 35810	Payroll Account	
Regions PO Box 681 Birmingham, AL 35201	Special Account	
Regions PO Box 681 Birmingham, AL 35201	Payroll	
Regions PO Box 681 Birmingham, AL 35201	Corporate	

12. Safe deposit boxes

- None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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13. Setoffs

- None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

None List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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15. Prior address of debtor

None If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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16. Spouses and Former Spouses

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18 . Nature, location and name of business

None

- a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
J&A Finishing Co., Inc.	63-1047742	P.O. Box 445 Huntsville, AL 35804	Electroplating and Finishing	July 1991 - Present

None

- b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None

- a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
Breeland Hemingway - Todd, CPA 626 Clinton Avenue West Huntsville, AL 35801	

None

- b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
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None

- c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
J&A Finishing Co., Inc.	P.O. Box 445 Huntsville, AL 35804

- None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS
CB&S Bank
4009 University Drive NW
Huntsville, AL 35810

DATE ISSUED

20. Inventories

- None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY

INVENTORY SUPERVISOR

DOLLAR AMOUNT OF INVENTORY
 (Specify cost, market or other basis)

- None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY
 RECORDS

21. Current Partners, Officers, Directors and Shareholders

- None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS
William B. Noojin
P.O. Box 445
Huntsville, AL 35801

NATURE OF INTEREST
President / CEO

PERCENTAGE OF INTEREST
50%

Micki J. Noojin
1003 Orchard Street
Huntsville, AL 35801

VP / CFO

50%

- None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS
William B. Noojin
P.O. Box 445
Huntsville, AL 35801

TITLE
President/CEO

NATURE AND PERCENTAGE
 OF STOCK OWNERSHIP
50%

Micki J. Noojin
1003 Orchard Street
Huntsville, AL 35801

Vice President / CFO

50%

22. Former partners, officers, directors and shareholders

- None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME

ADDRESS

DATE OF WITHDRAWAL

- None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS

TITLE

DATE OF TERMINATION

23 . Withdrawals from a partnership or distributions by a corporation

- None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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24. Tax Consolidation Group.

- None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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25. Pension Funds.

- None If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date March 30, 2011

Signature /s/ William B. Noojin
William B. Noojin
President/CEO

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

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

**United States Bankruptcy Court
Northern District of Alabama**

In re **J&A Finishing Co., Inc.**

Debtor(s)

Case No. _____

Chapter **11**

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor 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>10,000.00</u>
Prior to the filing of this statement I have received	\$	<u>5,000.00</u>
Balance Due	\$	<u>5,000.00</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]

Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.

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

Representation of the debtors in any dischargeability actions or any other adversary proceeding.

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.

Dated: **March 30, 2011**

/s/ Kevin D. Heard

**Kevin D. Heard
Heard Ary, LLC
307 Clinton Avenue West
Civic Plaza Suite 310
Huntsville, Alabama, 35801
256-535-0817 Fax: 256-535-0818
kheard@heardlaw.com; aary@heardlaw.com**

**United States Bankruptcy Court
Northern District of Alabama**

In re **J&A Finishing Co., Inc.**
Debtor

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
Micki J. Noojin P.O. Box 445 Huntsville, AL 35801	Common	5000	
William B. Noojin P.O. Box 445 Huntsville, AL 35801	Common	5000	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President/CEO 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 **March 30, 2011**

Signature **/s/ William B. Noojin**
William B. Noojin
President/CEO

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

**United States Bankruptcy Court
Northern District of Alabama**

In re **J&A Finishing Co., Inc.**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the President/CEO of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **March 30, 2011**

/s/ William B. Noojin

William B. Noojin/President/CEO

Signer/Title

CB&S Bank
521 Madison St SE # 204□□
Huntsville, AL 35801

Aerospace and Defense Coatings
7700 N. Industrial Blvd
Macon, GA 31206

BMW
P.O. Box 78066
Phoenix, AZ 85062

Commercial Finance Group
Attn. Doug Vereen
5064 Roswell Rd., Bldg A
Atlanta, GA 30342

AGH Electric, LLC
P.O. Box 2656
Cullman, AL 35056

Borrego Springs Bank
7777 Alvarado Road, Ste 501
La Mesa, CA 91942

Internal Revenue Service
PO Box 21126
Philadelphia, PA 19114

Alabama Color Technology, Inc.
P.O. Box 1483
Huntsville, AL 35807

Breanna Stone
c/o Imangle
2317 Meridian St Suite 111□□
Huntsville, AL 35811

Wells Fargo Financial Leasing
P.O. Box 6434
Carol Stream, IL 60197

Allgas
3600 Meridian Street
Huntsville, AL 35811

Breland & Hemenway Todd, PC
626 Clinton Avenue W
Suite 101
Huntsville, AL 35801

Ala. Dept. of Industrial Relations
649 Monroe Street
Montgomery, AL 36131

American Solutions for Business
3215 Ivy Ave SW
Huntsville, AL 35805

Brians Tire Service
2206 University Drive
P.O. Box 5808
Huntsville, AL 35816

Alabama Depart. of Revenue
50 N, Ripley Street
3114 Grodon Person Bldg
Montgomery, AL 36104

ARC Associated Rack
70 Athens Drive
Mount Juliet, TN 37122

Caplugs
2150 Elmwood Ave
Buffalo, NY 14207

AAA Cooper
P.O. Box 102442
Atlanta, GA 30368

Asterion - 5000
5425 West 84th Street
Indianapolis, IN 46268

Card Services
First Commercial Bank
P.O. Box 2181
Columbus, GA 31902

Accu-Labs, Inc.
4831 S. Whipple Ave
Chicago, IL 60632

Auto Owners Insurance
Flood Insurance Program
P.O. Box 70303
Edneyville, NC 28727

Comcast
2047 Max Luther Drive
Huntsville, AL 35802

Addie Atkinson
7008 Pinyon Pine Ln SE□□□□
Owens Cross Roads, AL 35763

Baddley Chemicals
P.O. Box 14683
Baton Rouge, LA 70898

Cummings Enterprises
73 White Bridge Road
Suite 103-211
Nashville, TN 37205

Custom Masters, Inc.
401 Lake Bennett Court
Longwood, FL 32750

Franklin Capital Holding
P.O. Box 1220
Highland Park, IL 60035

Lewter Hardware
222 Washington Street
Huntsville, AL 35801

Donald's Heating and Cooling
2108 E. Arbor Drive
Huntsville, AL 35811

General Products
P.O. Box 130
Scottsboro, AL 35768

Liberty National
P.O. Box 2612
Birmingham, AL 35202

Environmental & Recycling Solutions
1902 Market Street
Opelika, AL 36801

Gorrie-Regan
2927 Central Avenue
Birmingham, AL 35209

Lincoln Financial
P.O. Box 5927
Carol Stream, IL 60197

Express Services, Inc.
P.O. Box 281533
Atlanta, GA 30384

Goss Electric
137 Woodall Road
Decatur, AL 35601

Nexair
P.O. Box 125
Memphis, TN 38101

FedEx
P.O. Box 840
Russellville, AR 72801

Grainger
3735 First Ave. N
Birmingham, AL 35222

Nextel Communications
P.O. Box 4181
Carol Stream, IL 60197

First Commercial Bank
P.O. Box 040002
Huntsville, AL 35804

Ingersoll Rand Air Solutions
P.O. Box 75817
Charlotte, NC 28275

Overhead Door
P.O. Box 191
9550 Madison Blvd
Madison, AL 35758

First Insurance
8075 Innovation Way
Chicago, IL 60682

JEA Graphics, Inc.
1218 Hundley Drive
Huntsville, AL 35801

Phoenix Metal Finishing
1011 Jordan Road
Huntsville, AL 35811

Fisher Scientific
3970 Johns Creek Court, Ste 500
Suwanee, GA 30024

JR Smith Manufacturing
2781 Gunter Park Drive E
Montgomery, AL 36109

Priority Wire & Cable, Inc.
P.O. Box 398
North Little Rock, AR 72115

Ford Motor Credit
P.O. Box 689007
Franklin, TN 37068

Lab Safety Supply
P.O. Box 5004
Janesville, WI 53547

Prochem
P.O. Box 1309
Alpharetta, GA 30009

QSSI
2510-A Washington Street
Huntsville, AL 35811

The Sheffield Group
1800 Corporate Drive
Birmingham, AL 35242

Internal Revenue Service
Department of Treasury
PO Box 249
Memphis, TN 38101-0249

Quality Testing Services, LLC
2510-A Washington Street
Huntsville, AL 35811

TMC Technical Micronics Control, Inc.
210 Wynn Drive
Huntsville, AL 35805

Internal Revenue Service
Special Procedures Stop 31
600 South Maestri Place
New Orleans, LA 70173

Sherwin Williams
500 Production Avenue
Madison, AL 35758

Uline
2200 South Lakeside Drive
Waukegan, IL 60085

Internal Revenue Service
801 Tom Martin Drive
Birmingham, AL 35211

Shin Enterprises
171 Nick Fitchard Road
Huntsville, AL 35806

Unified Chemicals
P.O. Box 235
Owens Cross Roads, AL 35763

McCarthy, Burgess & Wolfe
26000 Cannon Road
Bedford, OH 44146

Specialty Chemical Co.
2018 King Edward Ave
Cleveland, TN 37311

UPS
P.O. Box 7247-0244
Philadelphia, PA 19170

Richard O'Neal
Assistant US Attorney
1801 4th Avenue North
Birmingham, AL 35203

Staples
500 Staples Drive
Framingham, MA 01702

USF Holland
27052 Network Place
Chicago, IL 60673

Techtrix, Inc.
P.O. Box 8507
525 Plainview Street
Gadsden, AL 35902

William and Micki J. Noojin
P.O. Box 445
Huntsville, AL 35801

Tennessee Reagents
3215 Ambrose Ave
Nashville, TN 37205

William B. Noojin
P.O. Box 445
Huntsville, AL 35801

The Roberts Group
P.O. Box 5810
Huntsville, AL 35814

Charles N. Parnell, III
Attorney at Law
PO Box 2189
Montgomery, AL 36102-2189

**United States Bankruptcy Court
Northern District of Alabama**

In re **J&A Finishing Co., Inc.**

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 **J&A Finishing Co., Inc.** 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*]

March 30, 2011

Date

/s/ Kevin D. Heard

Kevin D. Heard

Signature of Attorney or Litigant
Counsel for **J&A Finishing Co., Inc.**

Heard Ary, LLC

307 Clinton Avenue West

Civic Plaza Suite 310

Huntsville, Alabama, 35801

256-535-0817 Fax:256-535-0818

kheard@heardlaw.com; aary@heardlaw.com

STATEMENT OF INFORMATION REQUIRED BY 11 U.S.C. §341

INTRODUCTION

Pursuant to the Bankruptcy Reform Act of 1994, the Office of the United States Trustee, United States Department of Justice, has prepared this information sheet to help you understand some of the possible consequences of filing a bankruptcy petition under chapter 7 of the Bankruptcy Code. This information is intended to make you aware of...

- (1) the potential consequences of seeking a discharge in bankruptcy, including the effects on credit history;
- (2) the effect of receiving a discharge of debts
- (3) the effect of reaffirming a debt; and
- (4) your ability to file a petition under a different chapter of the Bankruptcy Code.

There are many other provisions of the Bankruptcy Code that may affect your situation. This information sheet contains only general principles of law and is not a substitute for legal advice. If you have questions or need further information as to how the bankruptcy laws apply to your specific case, you should consult with your lawyer.

WHAT IS A DISCHARGE?

The filing of a chapter 7 petition is designed to result in a discharge of most of the debts you listed on your bankruptcy schedules. A discharge is a court order that says you do not have to repay your debts, but there are a number of exceptions. Debts which may not be discharged in your chapter 7 case include, for example, most taxes, child support, alimony, and student loans; court-ordered fines and restitution; debts obtained through fraud or deception; and personal injury debts caused by driving while intoxicated or taking drugs. Your discharge may be denied entirely if you, for example, destroy or conceal property; destroy, conceal or falsify records; or make a false oath. Creditors cannot ask you to pay any debts which have been discharged. You can only receive a chapter 7 discharge once every eight (8) years.

WHAT ARE THE POTENTIAL EFFECTS OF A DISCHARGE?

The fact that you filed bankruptcy can appear on your credit report for as long as 10 years. Thus, filing a bankruptcy petition may affect your ability to obtain credit in the future. Also, you may not be excused from repaying any debts that were not listed on your bankruptcy schedules or that you incurred after you filed for bankruptcy.

WHAT ARE THE EFFECTS OF REAFFIRMING A DEBT?

After you file your petition, a creditor may ask you to reaffirm a certain debt or you may seek to do so on your own. Reaffirming a debt means that you sign and file with the court a legally enforceable document, which states that you promise to repay all or a portion of the debt that may otherwise have been discharged in your bankruptcy case. Reaffirmation agreements must generally be filed with the court within 60 days after the first meeting of the creditors.

Reaffirmation agreements are strictly voluntary — they are not required by the Bankruptcy Code or other state or federal law. You can voluntarily repay any debt instead of signing a reaffirmation agreement, but there may be valid reasons for wanting to reaffirm a particular debt.

Reaffirmation agreements must not impose an undue burden on you or your dependents and must be in your best interest. If you decide to sign a reaffirmation agreement, you may cancel it at any time before the court issues your discharge order or within sixty (60) days after the reaffirmation agreement was filed with the court, whichever is later. If you reaffirm a debt and fail to make the payments required in the reaffirmation agreement, the creditor can take action against you to recover any property that was given as security for the loan and you may remain personally liable for any remaining debt.

OTHER BANKRUPTCY OPTIONS

You have a choice in deciding what chapter of the Bankruptcy Code will best suit your needs. Even if you have already filed for relief under chapter 7, you may be eligible to convert your case to a different chapter.

Chapter 7 is the liquidation chapter of the Bankruptcy Code. Under chapter 7, a trustee is appointed to collect and sell, if economically feasible, all property you own that is not exempt from these actions.

Chapter 11 is the reorganization chapter most commonly used by businesses, but it is also available to individuals. Creditors vote on whether to accept or reject a plan, which also must be approved by the court. While the debtor normally remains in control of the assets, the court can order the appointment of a trustee to take possession and control of the business.

Chapter 12 offers bankruptcy relief to those who qualify as family farmers. Family farmers must propose a plan to repay their creditors over a three-to-five year period and it must be approved by the court. Plan payments are made through a chapter 12 trustee, who also monitors the debtor's farming operations during the pendency of the plan.

Finally, chapter 13 generally permits individuals to keep their property by repaying creditors out of their future income. Each chapter 13 debtor writes a plan which must be approved by the bankruptcy court. The debtor must pay the chapter 13 trustee the amounts set forth in their plan. Debtors receive a discharge after they complete their chapter 13 repayment plan. Chapter 13 is only available to individuals with regular income whose debts do not exceed \$1,347,500 (\$336,900 in unsecured debts and \$1,010,650 in secured debts).

AGAIN, PLEASE SPEAK TO YOUR LAWYER IF YOU NEED FURTHER INFORMATION OR EXPLANATION, INCLUDING HOW THE BANKRUPTCY LAWS RELATE TO YOUR SPECIFIC CASE.

Date March 30, 2011

Signature /s/ William B. Noojin
William B. Noojin
President/CEO

United States Bankruptcy Court
Northern District of Alabama

In re **J&A Finishing Co., Inc.**

Debtor(s)

Case No. _____

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Addie Atkinson 7008 Pinyon Pine Ln SE Owens Cross Roads, AL 35763	Addie Atkinson 7008 Pinyon Pine Ln SE Owens Cross Roads, AL 35763		Contingent Unliquidated Disputed	100,000.00
Aerospace and Defense Coatings 7700 N. Industrial Blvd Macon, GA 31206	Aerospace and Defense Coatings 7700 N. Industrial Blvd Macon, GA 31206	Open Account		5,185.00
Ala. Dept. of Industrial Relations 649 Monroe Street Montgomery, AL 36131	Ala. Dept. of Industrial Relations 649 Monroe Street Montgomery, AL 36131	Unemployment Compensation		6,199.25
Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Third and Fourth Quarter Withholding Tax 2008 Lien 2010020300005603 0		17,164.05
Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Third and Fourth Quarter Withholding Tax 2009 Lien 2010082700048492 0		15,650.94
Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	Alabama Depart. of Revenue 50 N, Ripley Street 3114 Grodon Person Bldg Montgomery, AL 36104	First and Second Quarter Withholding Tax 2009 Lien 2010020300005602 0		15,213.87
Borrego Springs Bank 7777 Alvarado Road, Ste 501 La Mesa, CA 91942	Borrego Springs Bank 7777 Alvarado Road, Ste 501 La Mesa, CA 91942	Open Account		46,370.59
Breanna Stone c/o Imangle 2317 Meridian St Suite 111 Huntsville, AL 35811	Breanna Stone c/o Imangle 2317 Meridian St Suite 111 Huntsville, AL 35811	Open Account		12,588.60

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 (Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Card Services First Commercial Bank P.O. Box 2181 Columbus, GA 31902	Card Services First Commercial Bank P.O. Box 2181 Columbus, GA 31902	Open Account		4,949.34
CB&S Bank 521 Madison St SE # 204 Huntsville, AL 35801	CB&S Bank 521 Madison St SE # 204 Huntsville, AL 35801	Equipment and Machinery		1,710,814.36 (524,700.00 secured)
Environmental & Recycling Solutions 1902 Market Street Opelika, AL 36801	Environmental & Recycling Solutions 1902 Market Street Opelika, AL 36801	Open Account		4,025.00
First Commercial Bank P.O. Box 040002 Huntsville, AL 35804	First Commercial Bank P.O. Box 040002 Huntsville, AL 35804	DV11-281		6,166.12
General Products P.O. Box 130 Scottsboro, AL 35768	General Products P.O. Box 130 Scottsboro, AL 35768	Open Account		4,144.36
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	6/30/2008 941 Lien 2008121700076538 0	Contingent Unliquidated Disputed	7,063.22 (0.00 secured)
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	12/31/2008 - 3/21/2010 941 Lien 2010072000039714 0	Contingent Unliquidated Disputed	240,455.17 (0.00 secured)
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	6/30/2010 941 Lien 2010110900064632 0	Contingent Unliquidated Disputed	42,126.06 (0.00 secured)
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	Internal Revenue Service PO Box 21126 Philadelphia, PA 19114	940 Taxes for 12/31/2009 941 Taxes for 9/30/2010 Lien 2011022300010458 0	Contingent Unliquidated Disputed	41,952.30 (0.00 secured)
QSSI 2510-A Washington Street Huntsville, AL 35811	QSSI 2510-A Washington Street Huntsville, AL 35811	Open Account		10,297.38
Sherwin Williams 500 Production Avenue Madison, AL 35758	Sherwin Williams 500 Production Avenue Madison, AL 35758	Open Account		12,263.06
Uline 2200 South Lakeside Drive Waukegan, IL 60085	Uline 2200 South Lakeside Drive Waukegan, IL 60085	Open Account		4,795.49

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(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President/CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **March 30, 2011**

Signature /s/ William B. Noojin
William B. Noojin
President/CEO

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