

United States Bankruptcy Court District of Colorado						Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): <b>Epic Energy Resources, Inc.</b>				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): <b>f/k/a Epic Capital Group, Inc.</b>				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)/Complete EIN (if more than one, state all): <b>94-3363969</b>				Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):			
Street Address of Debtor (No. & Street, City, and State): <b>10330-R Lake Road Houston, TX</b>				Street Address of Joint Debtor (No. & Street, City, and State):			
ZIP CODE <b>77070</b>				ZIP CODE:			
County of Residence or of the Principal Place of Business: <b>Arapahoe</b>				County of Residence or of the Principal Place of Business:			
Mailing Address of Debtor (if different from street address):				Mailing Address of Joint Debtor (if different from street address):			
ZIP CODE:				ZIP CODE:			
Location of Principal Assets of Business Debtor (if different from street address above):				ZIP CODE:			
<b>Type of Debtor</b> (Form of Organization) (Check one box.)  <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.) _____		<b>Nature of Business</b> (Check one box)  <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 type="checkbox"/> Other  <b>Tax-Exempt Entity</b> (Check box, if applicable)  <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code.)		<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)  <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		<b>Nature of Debts</b> (Check one box)  <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.	
<b>Filing Fee</b> (Check one box)  <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.				<b>Chapter 11 Debtors</b>  <b>Check one box:</b> <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).  <b>Check if:</b> <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).  <b>Check all applicable boxes</b> <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).			
<b>Statistical/Administrative Information</b> <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" 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.						<b>THIS SPACE IS FOR COURT USE ONLY</b>	
<b>Estimated Number of Creditors</b> <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input checked="" 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							
<b>Estimated Assets</b> <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 \$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							
<b>Estimated Liabilities</b> <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 type="checkbox"/> \$1,000,001 to \$10 million <input checked="" 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							

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>Epic Energy Resources, Inc.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet.)			
Location Where Filed: <b>NONE</b>	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor</b> (If more than one, attach additional sheet)			
Name of Debtor: <b>NONE</b>	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<p style="text-align: center;"><b>Exhibit A</b></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;"><b>Exhibit B</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 have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p><b>X Not Applicable</b></p> <p style="text-align: center;">Signature of Attorney for Debtor(s) _____ Date _____</p>		
<b>Exhibit C</b>			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)			
<input type="checkbox"/> 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)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

B1 (Official Form 1) (4/10)

FORM B1, Page 3

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): <b>Epic Energy Resources, Inc.</b>
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**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.

**Not Applicable**  
 Signature of Debtor \_\_\_\_\_

**Not Applicable**  
 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 § 1515 of title 11 are attached.

Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the Chapter of title 11 specified in the petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

**Not Applicable**  
 (Signature of Foreign Representative) \_\_\_\_\_

(Printed Name of Foreign Representative) \_\_\_\_\_

Date \_\_\_\_\_

**Signature of Attorney**

Signature of Attorney for Debtor(s) \_\_\_\_\_

**Lee M. Kutner Bar No. 10966**  
 Printed Name of Attorney for Debtor(s) / Bar No.

**Kutner Miller Brinen, P.C.**  
 Firm Name

**303 East 17th Avenue Suite 500**  
 Address

**Denver, CO 80203**

**(303) 832-2400 (303) 832-1510**  
 Telephone and Fax Number

**3-19-11 lmk@kutnerlaw.com**  
 Date and E-Mail Address

\*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 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.

**Not Applicable**  
 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 \_\_\_\_\_

**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 the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**John A. Hageman**  
 Signature of Authorized Individual

**John A. Hageman**  
 Printed Name of Authorized Individual

**Chief Legal Officer**  
 Title of Authorized Individual

**March 18, 2011**  
 Date

**Not Applicable**

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 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.

B 1A (Official Form 1, Exhibit A) (9/97)

*[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 of the Bankruptcy Code, this Exhibit "A" shall be completed and attached to the petition.]*

## UNITED STATES BANKRUPTCY COURT

COLORADO

In re EPIC ENERGY RESOURCES, INC., ) Case No. \_\_\_\_\_  
 Debtor )  
 )  
 ) Chapter 11

### EXHIBIT "A" TO VOLUNTARY PETITION

1. If any of the debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is 294251103.

2. The following financial data is the latest available information and refers to the debtor's condition on March 18, 2011.

a. Total assets	\$	<u>5,500,000.00</u>		
b. Total debts (including debts listed in 2.c., below)	\$	<u>20,000,000.00</u>		
c. Debt securities held by more than 500 holders:			Approximate number of holders:	
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/>	\$			
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/>	\$			
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/>	\$			
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/>	\$			
secured <input type="checkbox"/> unsecured <input type="checkbox"/> subordinated <input type="checkbox"/>	\$			
d. Number of shares of preferred stock				
e. Number of shares common stock		<u>82,654,594</u>		

Comments, if any: \_\_\_\_\_

Number is estimated and subject to revision.

3. Brief description of debtor's business:

Service and consulting, oil and gas industry

Asset and liability numbers are estimated

4. List the names of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor: \_\_\_\_\_

To be determined

UNITED STATES BANKRUPTCY COURT  
District of Colorado

IN RE

Epic Energy Resources, Inc.

CASE NO. \_\_\_\_\_

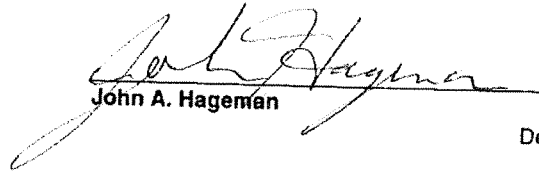
CHAPTER 11

DEBTOR(S)

VERIFICATION OF CREDITOR MATRIX

The above named Debtor(s) hereby verifies that the attached matrix list of creditors is true and correct to the best of our knowledge.

Date: 3-18-11

  
John A. Hageman

Debtor

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court  
District of Colorado**

In re Epic Energy Resources, Inc.

Debtor

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

Chapter 11

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(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>
Midsummer Investment Ltd. 295 Madison Avenue 38th Floor New York, NY 10017	Josh Thomas (212) 624-5034  Midsummer Investment Ltd. 295 Madison Avenue 38th Floor New York, NY 10017			<b>\$3,100,781.25</b>
Whitebox Special Opportunities 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416	Dale Willenbring (612) 253-6068  Whitebox Special Opportunities 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416			<b>\$1,429,166.66</b>
Pandora Select Partners, LP 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416	Dale Willenbring (612) 253-6068  Pandora Select Partners, LP 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416			<b>\$1,225,000.00</b>
Whitebox Combined Partners, LP 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416	(612) 253-6068  Whitebox Combined Partners, LP 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416			<b>\$1,061,666.67</b>
Whitebox Convertible Arbitrage Partners 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416	(612) 253-6068  Whitebox Convertible Arbitrage Partners 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416			<b>\$1,035,941.66</b>
Joseph Wright 5450 John Dreaper Drive Houston, TX 77056	(281) 652-5875  Joseph Wright 5450 John Dreaper Drive Houston, TX 77056			<b>\$485,000.00</b>

B4 (Official Form 4) (12/07)4 -Cont.

In re Epic Energy Resources, Inc.

Debtor

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

Chapter 11**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(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>
Shelter Island Opportunity Fund, LLC 535 Fifth Avenue 25th Floor New York, NY 10017	Mike Colley (212) 888-2224  Shelter Island Opportunity Fund, LLC 535 Fifth Avenue 25th Floor New York, NY 10017			<b>\$421,093.75</b>
Mayer Brown 230 South LaSalle Street Chicago, IL 60604	Roberto Gonzalez (312) 702-7805  Mayer Brown 230 South LaSalle Street Chicago, IL 60604			<b>\$242,297.48</b>
The Receivables Exchange 220 Camp Street Fifth Floor New Orleans, LA 70130	Pauline Appleby (504) 208-5212  The Receivables Exchange 220 Camp Street Fifth Floor New Orleans, LA 70130			<b>\$209,912.79</b>
Patton Boggs, LLP 1801 California Street Suite 4900 Denver, CO 80202	Alan Talesnick (303) 894-6378  Patton Boggs, LLP 1801 California Street Suite 4900 Denver, CO 80202			<b>\$191,447.49</b>
Rex Doyle 30 Fernglan Drive The Woodlands, TX 77380	(281) 298-1313  Rex Doyle 30 Fernglan Drive The Woodlands, TX 77380			<b>\$150,000.00</b>
IAM Mini-Fund 14 Limited 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416	Dale Willenbring (612) 253-6068  IAM Mini-Fund 14 Limited 3033 Excelsior Blvd. Suite 300 Minneapolis, MN 55416			<b>\$148,225.00</b>

B4 (Official Form 4) (12/07)4 -Cont.

In re Epic Energy Resources, Inc.

Debtor

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

Chapter 11**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(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>
BIT Holdings Forty Six, Inc. P.O. Box 845891 Dallas, TX 75284	Gary Johnson (281) 362-8848  BIT Holdings Forty Six, Inc. P.O. Box 845891 Dallas, TX 75284			\$42,127.26
Hettinger Mayo, LLC 12596 West Bayaud Avenue Union Terrace Office Building Suite 100 Lakewood, CO 80228	Vic Ramey (303) 565-4171, x 4170  Hettinger Mayo, LLC 12596 West Bayaud Avenue Union Terrace Office Building Suite 100 Lakewood, CO 80228			\$35,316.00
Machol & Johannes, LLC 600 Seventeenth Street Suite 800 North Denver, CO 80202	Christine Gonzales (303) 539-3158  Machol & Johannes, LLC 600 Seventeenth Street Suite 800 North Denver, CO 80202			\$23,588.00
Hickey & Evans, LLP 1800 Carey Avenue Suite 700 Cheyenne, WY 82001	David Evans (307) 634-1525  Hickey & Evans, LLP 1800 Carey Avenue Suite 700 Cheyenne, WY 82001			\$21,400.92
Stibbs & Company, P.C. 819 Crossbridge Drive Spring, TX 77373	Jack Stibbs (281) 367-2222  Stibbs & Company, P.C. 819 Crossbridge Drive Spring, TX 77373			\$20,146.40
Imperial Credit Corporation 8144 Walnut Hill Lane Suite 1300 Dallas, TX 75231	(877) 615-4242  Imperial Credit Corporation 8144 Walnut Hill Lane Suite 1300 Dallas, TX 75231			\$19,932.70



B4 (Official Form 4) (12/07)4 -Cont.

In re Epic Energy Resources, Inc.

Debtor

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

Chapter 11

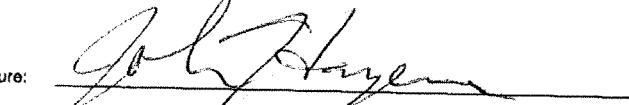
**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
<b>Accretive Solutions</b> 105 Maxess Road Suit e107 Melville, NY 11747	<b>Mike Reinecke (631) 348-9100</b>  <b>Accretive Solutions</b> 105 Maxess Road Suit e107 Melville, NY 11747			<b>\$13,000.00</b>

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

I, John A. Hageman, Vice President and Chief Legal Officer 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: 3-18-11

Signature: 

**John A. Hageman, Vice President and Chief Legal Officer**  
(Print Name and Title)

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.