

B1 (Official Form 1)(4/10)

**United States Bankruptcy Court
District of Connecticut**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): SIGG Switzerland (USA), 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) 20-1544711	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): 1177 High Ridge Road Stamford, CT	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 06905	ZIP Code
County of Residence or of the Principal Place of Business: Fairfield	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):

Type of Debtor (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.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (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).	Chapter of Bankruptcy Code Under Which the Petition is Filed (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
Nature of Debts (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.		

Filing Fee (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.	Chapter 11 Debtors 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).
--	---

Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.

Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<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
-------------------------------	---	----------------------------------	----------------------------------	--------------------------------------	---------------------------------------	--	--	---	---------------------------------------

Estimated Assets

<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
--	--	---	---	---	---	--	---	---	--

Estimated Liabilities

<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
--	--	---	---	--	--	--	---	---	--

THIS SPACE IS FOR COURT USE ONLY

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): SIGG Switzerland (USA), Inc.</p>
--	---

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>
---	--

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):
SIGG Switzerland (USA), 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/ Robert A. White, Esq.
 Signature of Attorney for Debtor(s)

Robert A. White, Esq.
 Printed Name of Attorney for Debtor(s)

Murtha Cullina LLP
 Firm Name

CityPlace I - 185 Asylum Street
Hartford, CT 06103
 Address

Email: rwhite@murthalaw.com

860-240-6000 Fax: 860-240-6150
 Telephone Number

May 20, 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 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/ Rob Dewar
 Signature of Authorized Individual

Rob Dewar
 Printed Name of Authorized Individual

President
 Title of Authorized Individual

May 20, 2011
 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.

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Connecticut**

In re **SIGG Switzerland (USA), 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>
Cohn & Wolfe ATTN: Jim Martinez, Sr. VP 233 N. Michigan Ave. Floor 16 Chicago, IL 60610	Jim Martinez, Sr. V. President Cohn & Wolfe 233 N. Michigan Ave, Floor 16 Chicago, IL 60610	Trade debt	Disputed	10,855.00
Cummings & Lockwood LLC ATTN: Steven Frenkel Six Landmark Square Stamford, CT 06901	Steven Frenkel Cummings & Lockwood LLC Six Landmark Square Stamford, CT 06901	Legal Services		6,854.53
East Coast Business Systems ATTN: Charlie Weill 333 Old Tarrywon Road, Bldg #3 White Plains, NY 10603	Charlie Weill East Coast Business Systems 333 Old Tarrywon Road, Bldg #3 White Plains, NY 10603	Trade debt		12,654.37
Ernst & Young, LLP ATTN: Brandon Ontjes P.O. Box 640382 Pittsburgh, PA 15264-0382	Brandon Ontjes Ernst & Young, LLP P.O. Box 640382 Pittsburgh, PA 15264-0382	Accounting Services		12,000.00
Flow Consulting ATTN: Reese Bourgeois 10340 SE 138th Place Road Summerfield, FL 34491	Reese Bourgeois Flow Consulting 10340 SE 138th Place Road Summerfield, FL 34491	Trade debt		74,144.32
FlyBy Nightengale Inc. ATTN: Poli Nightingale 528 Route 4 West Woodstock, VT 05091	Poli Nightingale FlyBy Nightengale Inc. 528 Route 4 West Woodstock, VT 05091	Trade debt		8,000.00
goodsteve LLC ATTN: Steve Garbett 1384 Stone Creek Lane, #307 Charlottesville, VA 22902	Steve Garbett Goodsteve LLC 1384 Stone Creek Lane, #307 Charlottesville, VA 22902	Trade debt		37,200.00
Google Inc. ATTN: Jonathan Muglie Department 33654 P.O. Box 3900C San Francisco, CA 94117-1080	Jonathan Muglie Google Inc. Department 33654, PO Box 3900C San Francisco, CA 94117-1080	Trade debt		10,964.13

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

In re **SIGG Switzerland (USA), Inc.**

Case No. _____

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(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>
Hill & Partners, Incorporated ATTN: Matthew Johnson 124 Old Colony Avenue Quincy, MA 02170	Matthew Johnson Hill & Partners Incorporated 124 Old Colony Avenue Quincy, MA 02170	Trade debt		165,682.00
Jones Day ATTN: Rachel L. Rawson 901 Lakeside Avenue Cleveland, OH 44114	Rachel L. Rawson Jones Day 901 Lakeside Avenue Cleveland, OH 44114	Legal services		10,493.75
Jornik Manufacturing Corp. ATTN: Peter Herz 652 Glenbrook Road, Bldg 8-2 Stamford, CT 06905	Peter Herz Jornik Manufacturing Corp. 652 Glenbrook Road, Bldg 8-2 Stamford, CT 06905	Trade debt		35,014.72
LAL Office Centers ATTN: Geraldine Nusbaum 1177 High Ridge Road Stamford, CT 06905	Geraldine A. Nusbaum LAL Office Centers 1177 High Ridge Road Stamford, CT 06905	Landlord		18,187.64
Law Office Karen W. Myers LLC ATTN: Karen Myers 191 Post Road West Westport, CT 06880	Karen Myers Law Office Karen W. Myers LLC 191 Post Road West Westport, CT 06880	Legal Services		6,581.25
Paul D. Ehrlich, C.P.A. ATTN: Paul D. Ehrlich 30 Oak Street Stamford, CT 06905	Paul Ehrlich Paul D. Ehrlich, C.P.A. 30 Oak Street Stamford, CT 06905	Trade debt		6,955.00
Reverb ATTN: Elliott May 386 Fore Street, #202 Portland, ME 04101	Elliott May Reverb 386 Fore Street, #202 Portland, ME 04101	Services		19,250.00
Skadden, Arps, Slate, Meagher ATTN: John Beisner 1440 New York Ave. NW Washington, DC 20005-2111	John Beisner Skadden, Arps, Slate, Meagher 1440 New York Ave. NW Washington, DC 20005-2111	Legal Services		325,000.00
Stites & Harbison PLLC ATTN: Clark C. Johnson 400 West Market Street 1800 Louisville, KY 40202-3352	Clark C. Johnson Stites & Harbison PLLC 400 West Market Street 1800 Louisville, KY 40202-3352	Legal Services		8,279.38
Target ATTN: Cami Mueller 1000 Nicollet Mall Minneapolis, MN 55403	Cami Mueller Target 1000 Nicollet Mall Minneapolis, MN 55403	Trade credit		265,000.00
Steven Taylor 7166 Placita Ct. Grand Rapids, MI 49546	Steven Taylor 7166 Placita Ct. Grand Rapids, MI 49546	Severance	Disputed	323,000.00

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

In re **SIGG Switzerland (USA), Inc.**

Case No. _____

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>
Truth Be Told, Inc. ATTN: Amanda Schuon 183 Madison Avenue, Suite 1201 New York, NY 10016	Amanda Schuon Truth Be Told, Inc. 183 Madison Avenue, Suite 1201 New York, NY 10016	Services		34,339.77

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

I, the President 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 **May 20, 2011** _____

Signature **/s/ Rob Dewar** _____
Rob Dewar
President

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 District of Connecticut

In re SIGG Switzerland (USA), 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:

Table with 3 rows: For legal services, I have agreed to accept; Prior to the filing of this statement I have received; Balance Due. Columns include dollar sign and amounts: 100,000.00, 100,000.00, 0.00.

2. The source of the compensation paid to me was:

Debtor (checked) Other (specify):

3. The source of compensation to be paid to me is:

Debtor (checked) 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]

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

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: May 20, 2011

/s/ Robert A. White, Esq.
Robert A. White, Esq.
Murtha Cullina LLP
CityPlace I - 185 Asylum Street
Hartford, CT 06103
860-240-6000 Fax: 860-240-6150
rwhite@murthalaw.com

In re SIGG Switzerland (USA), Inc.

Debtor(s)

Case No. _____

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)
Attachment A

Counsel received \$9,992.50 on April 12, 2011 and \$29,992.50 on April 18, 2011 from Sigg Switzerland AG on behalf of the debtor. On May 18, 2011, counsel received \$60,000 from the Debtor for payment of outstanding services and as a retainer for Chapter 11 services, including the filing fee. All sums paid were from the proceeds of an unsecured loan to the Debtor from Sigg Switzerland, AG.

**United States Bankruptcy Court
District of Connecticut**

In re **SIGG Switzerland (USA), 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
SIGG Switzerland AG Walzmhvlestrasse 62 8501 Frauenfeld, Switzerland		100%	Equity

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President 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 **May 20, 2011**

Signature **/s/ Rob Dewar**
Rob Dewar
President

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
District of Connecticut**

In re **SIGG Switzerland (USA), Inc.**
Debtor(s)

Case No. _____
Chapter **11**

VERIFICATION OF CREDITOR MATRIX

I, the President 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: **May 20, 2011**

/s/ Rob Dewar
Rob Dewar/President
Signer/Title

Adaptable Man, LLC
1883 20th Street
Ogden, UT 84401

All Baby & Child Inc.
ATTN: Larry Schur, President
12302 Hart Ranch
San Antonio, TX 78249

Allen Mark Stewart
James D. Piel
Steve Baughman Jensen
325 North Saint Paul St. #2750
Dallas, TX 75201

Mark Amler
41 Lake Road
Ridgefield, CT 06877

Anthony M. Amoscato
Law Offices
18321 Ventura Blvd #800
Tarzana, CA 91356

Avery Dennison
15178 Collections Center Drive
Chicago, IL 60693

Caitlin Wilson Birch
c/o Doris A. Kim, Esq.
Franklin Gray & White
505 W. Ormsby Avenue
Louisville, KY 40202

Jared Brandt
c/o Michael A. Caddell, Esq.
Caddell & Chapman
1331 Lamar St. Suite 1070
Houston, TX 77010

Bronto Software, Inc.
ATTN: Leslie Hanford
324 Blackwell Street, #410
Durham, NC 27701

Laure Brost
c/o Edward M. Gergosian, Esq.
Gergosian & Gralowski LLP
750 B Street Suite 1250
San Diego, CA 92101

Melanie Buchetto
21 Sachem Street
Norwalk, CT 06850

Joseph BreeBurns, Esq.
Rome McGuigan Sabanosh
One State St. 13th Floor
Hartford, CT 06103

Cablevision of Connecticut
P.O. Box 9256
Chelsea, MA 02150-9256

Michael A. Caddell, Esq.
George Y. Nino, Esq.
Caddell & Chapman
1331 Lamar St. #1070
Houston, TX 77010

CafePress.com, Inc.
Attention: Corporate Counsel
1850 Gateway Drive, Suite 300
San Mateo, CA 94404

Capacity LLC
1112 Corporate Road
North Brunswick, NJ 08902

Cast Iron Coding, Inc.
ATTN: Daniel Lucas
107 SE Washington, Suite 210
Portland, OR 97214

Cynthia B. Chapman, Esq.
George Y. Nino, Esq.
Caddell & Chapman
1331 Lamar St. #1070
Houston, TX 77010

Jed Clark
910 Skillman Lane
Petaluma, CA 94952

Cohn & Wolfe
ATTN: Jim Martinez, Sr. VP
233 N. Michigan Ave. Floor 16
Chicago, IL 60610

Cummings & Lockwood LLC
ATTN: Steven Frenkel
Six Landmark Square
Stamford, CT 06901

Scott T. Dickens, Esq.
Fultz, Maddox Hovious, et al
101 S. Fifth Street
2700 National City Tower
Louisville, KY 40202

Roselyn Duque
43 Grieco Drive
Jersey City, NJ 07305

East Coast Business Systems
ATTN: Charlie Weill
333 Old Tarrywon Road, Bldg #3
White Plains, NY 10603

EDI Service Bureau Inc.
ATTN: Vivian Yang
PMB 147
9921 Carmel Mountain Road
San Diego, CA 92129

Edifice Information Management
ATTN: Kayla Meyer
107 Riverdale Road
Riverdale, NJ 07457

Ernst & Young, LLP
ATTN: Brandon Ontjes
P.O. Box 640382
Pittsburgh, PA 15264-0382

FedEx
P.O. Box 371461
Pittsburgh, PA 15250-7461

FedEx Office
Customer Administrative
P.O. Box 672085
Dallas, TX 75267-2085

Michael J. Flannery, Esq.
Carey, Danis & Lowe
8235 Forsythe Blvd Suite 1100
Saint Louis, MO 63105

Flow Consulting
ATTN: Reese Bourgeois
10340 SE 138th Place Road
Summerfield, FL 34491

FlyBy Nightengale Inc.
ATTN: Poli Nightingale
528 Route 4 West
Woodstock, VT 05091

Fawn Fredrickson
c/o Angel Adams, Esq.
Shipman and Wright
575 Military Cutoff Rd #106
Wilmington, NC 28405

Gerber Finance, Inc.
Attention: Gerald Joseph
488 Madison Avenue
New York, NY 10022

goodsteve LLC
ATTN: Steve Garbett
1384 Stone Creek Lane, #307
Charlottesville, VA 22902

David A. Goodwin
Daniel E. Gustafson
Gustafson Gluek PLLC
608 2nd Ave South Suite 650
Minneapolis, MN 55402

Google Inc.
ATTN: Jonathan Muglie
Department 33654
P.O. Box 3900C
San Francisco, CA 94117-1080

Robert J. Gralewski, Jr.
Gergosian & Gralewski LLP
750 B Street Suite 1250
San Diego, CA 92101

Mark K. Gray, Esq.
Matthew L. White, Esq.
Franklin Gray & White
505 W. Ormsby Ave.
Louisville, KY 40202

Green For All
ATTN: Mary Creasman
1611 Telegraph Avenue, #600
Oakland, CA 94612

Daniel E. Gustafson
Gustafson Gluek PLLC
608 2nd Avenue South # 650
Minneapolis, MN 55402

Gregory Haynes, Esq.
Wyatt, Tarrant & Combs LLP
500 W. Jefferson St. #2800
Louisville, KY 40202

Daniel C. Hedlund
Gustafson Gluek PLLC
608 2nd Ave South Suite 650
Minneapolis, MN 55402

David Hepworth
7 LedgeWood Ct.
Norwalk, CT 06850

Hill & Partners, Incorporated
ATTN: Matthew Johnson
124 Old Colony Avenue
Quincy, MA 02170

Interstate Limousine
ATTN: Jose M. Caicedo
P.O. Box 4944
Greenwich, CT 06830

Larry Jansons
11 Golden Hill Avenue
Danbury, CT 06811

Jardine Associates
ATTN: Pat McDonough
200 Compass Circle
North Kingstown, RI 02852

Donivan Jeffries
0404 Fw Dakota
Portland, OR 97239

Steve Baughman Jensen, Esq.
Allen Stewart PC
325 N. Saint Paul St., #2750
Dallas, TX 75201

Allison Johnson
c/o Michael A. Caddell, Esq.
Caddell & Chapman
1331 Lamar Street, #1070
Houston, TX 77010

Jones Day
ATTN: Rachel L. Rawson
901 Lakeside Avenue
Cleveland, OH 44114

Jornik Manufacturing Corp.
ATTN: Peter Herz
652 Glenbrook Road, Bldg 8-2
Stamford, CT 06905

Penny Keane
c/o Angel Adams, Esq.
Shipman and Wright
575 Military Cutoff Rd #106
Wilmington, NC 28405

KNS Reps, Inc.
ATTN: Scott Sutton
P.O. Box 771
Louisville, CO 80027

Andrea Koepke
c/o Michael A. Caddell, Esq.
Caddell & Chapman
1331 Lamar Street, Suite 1070
Houston, TX 77010

LAL Office Centers
ATTN: Geraldine Nusbaum
1177 High Ridge Road
Stamford, CT 06905

Law Office Karen W. Myers LLC
ATTN: Karen Myers
191 Post Road West
Westport, CT 06880

Leisure Trends Group, Inc.
ATTN: Julia Clark Day
1680 38th Street, Suite 11C
Boulder, CO 80301

Joe Lopez
c/o Jennifer M. Stinnett, Esq.
Fultz, Maddox, Hovious Dickens
101 South Fifth Street
Louisville, KY 40202

Pat Malagisi
65 Simsbury Road
Stamford, CT 06905

Caesar Malvar
20556 South Noble Lane
West Linn, OR 97068

Marsh USA Inc.
ATTN: Jose Reyna
Department #9728
Los Angeles, CA 90084

Stephanie Matz
c/o Garrett Blanchfield, Esq.
332 Minnesota St. #E-1250
Saint Paul, MN 55101

Bridget McGovern
386 11th Street, Apt. 2
Brooklyn, NY 11215

Sarah H. McKinnie
c/o Doris A. Kim, Esq.
Franklin Gray & White
505 W. Ormsby Ave.
Louisville, KY 40202

Daniel McNamara
780 Greenwich Street, Apt. 4R
New York, NY 10014

Meltwater News US, Inc.
ATTN: Michelle Hannah
800 W El Camino Real, Suite 26
Mountain View, CA 94040

Jeffrey D. Meyer
Moulton & Meyer LLP
800 Taft Street
Houston, TX 77019

Chorben Miller
c/o Doris A. Kim, Esq.
Franklin Gray & White
505 W. Ormsby Avenue
Louisville, KY 40202

Mountain Valley Spring Water
ATTN: Stephen Murray
P.O. Box 6725
Hamden, CT 06517

Maria Nazarro
31 Woodridge Drive South
Stamford, CT 06902-8301

Irene Nexica
c/o Allison Stacy Elgart, Esq.
Lieff, Cabraser, Heimann
275 Battery Street, 29th Floor
San Francisco, CA 94111

Norm Pitt-Third Rail Marketing
ATTN: Norman Pitt
2236 New Hope Church Road
Monroe, GA 30655

Kim Norts
c/o Allison Stacy Elgart, Esq.
Lieff, Cabraser, Heimann
275 Battery Street, 29th Floor
San Francisco, CA 94111

Ogletree, Deakins, Nash, Smoak
ATTN: Joel Daniel
P.O. Box 89
Columbia, SC 29202

Tia Onstine
c/o Jennifer M. Stinnett, Esq.
Fultz, Maddox Hovious
101 South Fifth Street
Louisville, KY 40202

Paul D. Ehrlich, C.P.A.
ATTN: Paul D. Ehrlich
30 Oak Street
Stamford, CT 06905

Paul Frank Industries, Inc.
Saban Brands, LLC
ATTN: Nina Leong
10100 Santa Monica Blvd. #600
Los Angeles, CA 90067

Pitney Bowes Global Financial
P.O. Box 371887
Pittsburgh, PA 15250

Pitney Bowes Purchase Power
P.O. Box 856042
Louisville, KY 40285

Plexeon Logistics Inc.
ATTN: Lance Rosen
1177 High Ridge Road
Stamford, CT 06905

Postmaster
421 Atlantic Street
Stamford, CT 06904-9998

Reverb
ATTN: Elliott May
386 Fore Street, #202
Portland, ME 04101

Robert Rheume
65 South Knoll
Mill Valley, CA 94941

Marc C. Rosenberg
Law Offices
18321 Ventura Boulevard #860
Tarzana, CA 91356

Schenker Inc.
ATTN: Sandra Maloney
150 Albany Avenue
Freeport, NY 11520

Shane Sheldon
38 Eechcroft, Apt. 3
Brighton, MA 02135

Gary K. Shipman, Esq.
Kate H. Lesica, Esq.
Shipman and Wright
575 Military Cutoff Rd. #106
Wilmington, NC 28405

SIGG Canada Products, Inc.
2810 Mathesan Blvd. 2nd Floor
Mississauga, ON L4W 4X7

SIGG Switzerland AG
Walzmvhlestrasse 62
8501 Frauenfeld, Switzerland

Skadden, Arps, Slate, Meagher
ATTN: John Beisner
1440 New York Ave. NW
Washington, DC 20005-2111

Michael W. Sobol, Esq.
Lieff Cabraser Heimann
Embarcadero Center West
275 Battery Street, 30th Floor
San Francisco, CA 94111

SPRINT
P.O. Box 219100
Kansas City, MO 64121-9100

Stamford Tax Collector
Stamford Government Center
888 Washington Blvd.
P.O. Box 10152
Stamford, CT 06904

Jennifer M. Stinnett, Esq.
Fultz, Maddox Hovious, et al
2700 National City Tower
101 South Fifth Street
Louisville, KY 40202-3116

Stites & Harbison PLLC
ATTN: Clark C. Johnson
400 West Market Street 1800
Louisville, KY 40202-3352

Melissa Tantibanchachai
c/o Michael A. Caddell, Esq.
Caddell & Chapman
1331 Lamar Street, Suite 1070
Houston, TX 77010

Target
ATTN: Cami Mueller
1000 Nicollet Mall
Minneapolis, MN 55403

Steven Taylor
7166 Placita Ct.
Grand Rapids, MI 49546

Travelers Seabury & Smith Inc.
P.O. Box 660317
Dallas, TX 75266-0317

Truth Be Told, Inc.
ATTN: Amanda Schuon
183 Madison Avenue, Suite 1201
New York, NY 10016

Uline
2200 S Lakeside Drive
Waukegan, IL 60085

United States Attorney
P.O. Box 1824
New Haven, CT 06508

United States Trustee
James English Building
105 Court Street, Suite 402
New Haven, CT 06510

UPS
P.O. Box 7247-0244
Philadelphia, PA 19170-0001

WB Mason Co., Inc.
P.O. Box 981101
Boston, MA 02298-1101

Amy Wilmot
26 Nutmeg Lane
Stamford, CT 06905

**United States Bankruptcy Court
District of Connecticut**

In re **SIGG Switzerland (USA), 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 **SIGG Switzerland (USA), 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:

**SIGG Switzerland AG
Walzmühlestrasse 62
8501 Frauenfeld, Switzerland**

None [*Check if applicable*]

May 20, 2011

Date

/s/ Robert A. White, Esq.

Robert A. White, Esq.

Signature of Attorney or Litigant

Counsel for **SIGG Switzerland (USA), Inc.**

Murtha Cullina LLP

CityPlace I - 185 Asylum Street

Hartford, CT 06103

860-240-6000 Fax:860-240-6150

rwhite@murthalaw.com