

Official Form 1 (4/07)

**United States Bankruptcy Court  
Middle District of Florida**

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>Professional Payroll Plus, 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):	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./Complete EIN or other Tax ID No. (if more than one, state all) <b>27-0037262</b>	Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): <b>7011 Land O'Lakes Boulevard Land O Lakes, FL</b>	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code <b>34639</b>	ZIP Code
County of Residence or of the Principal Place of Business: <b>Pasco</b>	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <b>PO Box 1849 Land O Lakes, FL</b>	Mailing Address of Joint Debtor (if different from street address):
ZIP Code <b>34639</b>	ZIP Code

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

<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 checked="" type="checkbox"/> Other  <hr/> <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.
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<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> 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 \$2,190,000.  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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**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									
1-49	50-99	100-199	200-999	1000-5,000	5001-10,000	10,001-25,000	25,001-50,000	100,001-100,000	OVER 100,000
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Estimated Assets				
<input type="checkbox"/> \$0 to \$10,000	<input checked="" type="checkbox"/> \$10,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million

Estimated Liabilities				
<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input checked="" type="checkbox"/> \$100,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million

THIS SPACE IS FOR COURT USE ONLY

Official Form 1 (4/07)

FORM B1, Page 2

<p><b>Voluntary Petition</b></p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): <b>Professional Payroll Plus, Inc.</b></p>
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**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location Where Filed: <b>- None -</b>	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: <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 delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p><b>X</b> _____ 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.

**Statement 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.

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

Name of Debtor(s):  
**Professional Payroll Plus, Inc.**

**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.

\_\_\_\_\_  
 Signature of Debtor

\_\_\_\_\_  
 Signature of Joint Debtor

\_\_\_\_\_  
 Telephone Number (If not represented by attorney)

\_\_\_\_\_  
 Date

**Signatures**

**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.

\_\_\_\_\_  
 Signature of Foreign Representative

\_\_\_\_\_  
 Printed Name of Foreign Representative

\_\_\_\_\_  
 Date

**Signature of Attorney**

/s/ Sheila D. Norman  
 Signature of Attorney for Debtor(s)

Sheila D. Norman 849642  
 Printed Name of Attorney for Debtor(s)

Norman and Bullington, P.A.  
 Firm Name

1905 W. Kennedy Blvd.  
Tampa, FL 33606

\_\_\_\_\_  
 Address

Email: sheila@normanandbullington.com

(813) 251-6666 Fax: (813) 254-0800  
 Telephone Number

May 10, 2007  
 Date

**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 19B 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

\_\_\_\_\_  
 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.

/s/ Elizabeth A. Mascitti  
 Signature of Authorized Individual

Elizabeth A. Mascitti  
 Printed Name of Authorized Individual

President  
 Title of Authorized Individual

May 10, 2007  
 Date

\_\_\_\_\_  
 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.*

Form 4  
(10/05)

**United States Bankruptcy Court  
Middle District of Florida**

In re Professional Payroll Plus, 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, indicate that by stating "a minor child" and 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>
B.R.W. Contracting, Inc. PO Box 1128 Land O Lakes, FL 34639	B.R.W. Contracting, Inc. PO Box 1128 Land O Lakes, FL 34639		Unliquidated Disputed	181,090.00
Bank of America PO Box 2518 Houston, TX 77252	Bank of America PO Box 2518 Houston, TX 77252		Unliquidated Disputed	20,000.00
Bank of America PO Box 2518 Houston, TX 77252	Bank of America PO Box 2518 Houston, TX 77252		Unliquidated Disputed	17,168.00
C.S.J. Development, Inc. 5220 Gato Del Sol Circle Wesley Chapel, FL 33544	C.S.J. Development, Inc. 5220 Gato Del Sol Circle Wesley Chapel, FL 33544		Unliquidated Disputed	43,800.00
Care Plus Home Health, Inc. 4705 26th Avenue, Ste. A Bradenton, FL 34207	Care Plus Home Health, Inc. 4705 26th Avenue, Ste. A Bradenton, FL 34207		Unliquidated Disputed	118,177.00
Dale Coram Enterprises, Inc. d/b/a Completely Covered 5002-F Linebaugh Ave Tampa, FL 33624	Dale Coram Enterprises, Inc. d/b/a Completely Covered 5002-F Linebaugh Ave Tampa, FL 33624		Unliquidated Disputed	160,615.00
Eriksen Marien Construction 1 Enterprise Drive Bunnell, FL 32110	Eriksen Marien Construction 1 Enterprise Drive Bunnell, FL 32110		Unliquidated Disputed	68,310.00
Gulf Management Systems, Inc 2753 S.R. 580, Ste. 212 Clearwater, FL 33761	Gulf Management Systems, Inc 2753 S.R. 580, Ste. 212 Clearwater, FL 33761		Unliquidated Disputed	56,000.00
Harold Home Services 18401 Swan Lake Drive Lutz, FL 33549	Harold Home Services 18401 Swan Lake Drive Lutz, FL 33549		Unliquidated Disputed	36,074.00
JWAK, Inc. Bay Area Water Sports 4608 Land O'Lakes Blvd. Land O Lakes, FL 34639	JWAK, Inc. Bay Area Water Sports 4608 Land O'Lakes Blvd. Land O Lakes, FL 34639		Unliquidated Disputed	64,514.00
Linex Markings, Inc. 25202 Conestoga Drive Land O Lakes, FL 34639	Linex Markings, Inc. 25202 Conestoga Drive Land O Lakes, FL 34639		Unliquidated Disputed	74,764.00

In re Professional Payroll Plus, Inc. Debtor(s) Case No. \_\_\_\_\_

**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>
Munoz Masonry, Inc. 7015 24th Avenue South Tampa, FL 33619	Munoz Masonry, Inc. 7015 24th Avenue South Tampa, FL 33619		Unliquidated Disputed	60,969.00
Two Guys from Joisey 6610 Hanley Road Tampa, FL 33634	Two Guys from Joisey 6610 Hanley Road Tampa, FL 33634		Unliquidated Disputed	11,000.00
Watts Funeral Home, Inc. 720 US Highway 17 South San Mateo, FL 32187	Watts Funeral Home, Inc. 720 US Highway 17 South San Mateo, FL 32187		Unliquidated Disputed	50,924.00

**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 10, 2007

Signature /s/ Elizabeth A. Mascitti  
Elizabeth A. Mascitti  
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.*

Form B6A  
(10/05)

In re Professional Payroll Plus, Inc. Case No. \_\_\_\_\_  
Debtor

**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, or both 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
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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

**United States Bankruptcy Court  
Middle District of Florida**

In re Professional Payroll Plus, 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
<b>Elizabeth A. Mascitti</b> <b>7903 Genoa Lane</b> <b>Land O Lakes, FL 34639</b>	<b>Common Stock</b>	<b>100%</b>	<b>TBE</b>
<b>Ronald D. Mascitti</b> <b>7903 Genoa Lane</b> <b>Land O Lakes, FL 34639</b>	<b>Common Stock</b>	<b>100%</b>	<b>TBE</b>

**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 10, 2007

Signature /s/ Elizabeth A. Mascitti  
**Elizabeth A. Mascitti**  
**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.

Professional Payroll Plus, Inc.  
PO Box 1849  
Land O Lakes, FL 34639

British Restaurants of FL  
1155 A Pasadena Avenue  
Saint Petersburg, FL 33707

Cheryl Bott's Puppy  
1183 East Alfred Street  
Tavares, FL 32778

Sheila D. Norman  
Norman and Bullington, P.A.  
1905 W. Kennedy Blvd.  
Tampa, FL 33606

Brokers Title of St. Petersb  
9815 Gulf Boulevard  
Saint Petersburg, FL 33706

Christ Central Ministr  
217 SW Dyal Avenue  
Lake City, FL 32024

20 Mike Level Inc.  
1902 Oak Grove Blvd.  
Lutz, FL 33559

Brokers Title of Tampa  
3466 Madaca Lane  
Tampa, FL 33618

Commercial Flooring  
17504 Willow Pond Drive  
Lutz, FL 33549

Al's Sheetmetal  
1010 Dryer Blvd.  
Kissimmee, FL 34741

C. Hair Enterprise  
4108 Ryals Road  
Eustis, FL 32726

Commonwealth Insurance  
35095 US 19 North Ste 10  
Palm Harbor, FL 34684

All-Tech Air, Inc.  
9734 Caribou Trail  
Dade City, FL 33525

C.S.J. Development, Inc.  
5220 Gato Del Sol Circle  
Wesley Chapel, FL 33544

D'Aroe Corporation, Inc.  
6339 Palmas Bay Circle  
Port Orange, FL 32129

ATEG Painting, Inc.  
8907 Plum Grove Court  
Tampa, FL 33624

Cabinet Creations  
2624 Aurora Road, Ste A  
Melbourne, FL 32935

Dale Coram Enterprises, Inc.  
d/b/a Completely Covered  
5002-F Linebaugh Ave  
Tampa, FL 33624

B.R.W. Contracting, Inc.  
PO Box 1128  
Land O Lakes, FL 34639

CADD Innovations, LLC  
PO Box 1665  
Land O Lakes, FL 34639

Delta P. Systems, Inc.  
2090 S. Nova Rd. Ste. A  
Daytona Beach, FL 32119

Bank of America  
PO Box 2518  
Houston, TX 77252

Care Plus Home Health, Inc.  
4705 26th Avenue, Ste. A  
Bradenton, FL 34207

Dynamic Mechanical  
7810 45th Street  
Pinellas Park, FL 33781

Blanton Construction  
4748 18th Street  
Zephyrhills, FL 33542

Carol Carrier  
4406 Avenue Cannes  
Lutz, FL 33549

Eagle Consultants, Inc.  
2546 Success Drive  
Odessa, FL 33556



Economy Drywall of Tampa  
39018 Central Avenue  
Zephyrhills, FL 33540

Greg's Steak and Shrimp  
165 North Yonge Street  
Ormond Beach, FL 32174

J & T Stucco and Stone  
521 Lutz Lake Fern Road  
Lutz, FL 33548

Edward Laytart Concrete  
21745 Pineywood Drive  
Land O Lakes, FL 34639

Gulf Management Systems, Inc  
2753 S.R. 580, Ste. 212  
Clearwater, FL 33761

J. Cherry & Sons  
2212 S.W. Racquet Club  
Palm City, FL 34990

Elite Concrete  
3044 Fox Ridge Boulevard  
Wesley Chapel, FL 33543

Harold Home Services  
18401 Swan Lake Drive  
Lutz, FL 33549

JCD Custom Carpentry  
2137 N. Coudenay  
Merritt Island, FL 32953

Emerald Development  
1190 Herbert Street  
Port Orange, FL 32129

Harvester United Methodist  
2432 Collier Parkway  
Land O Lakes, FL 34639

Johnson & Piper Corp  
36616 State Route 54  
Zephyrhills, FL 33541

Eriksen Marien Construction  
1 Enterprise Drive  
Bunnell, FL 32110

HW Plastering  
6521 S.W. 65 Terrace  
Miami, FL 33143

Julia Santos, Inc.  
7537 Old Pasco Road  
Wesley Chapel, FL 33544

Eternity Transportation  
25100 Acron Drive  
Land O Lakes, FL 34639

Ideal Healthcare, Inc.  
1889 Curlew Road  
Palm Harbor, FL 34683

Jung Charters  
8051 Tamiami Trail  
Sarasota, FL 34243

Extra Care, Inc.  
1532 Poplar Drive  
Ormond Beach, FL 32174

Insight Management Group  
PO Box 53256  
Pettisville, OH 43553

Justus Enterprise  
1 West Laurel Oak Dr.  
Eustis, FL 32726

Florida HR Solutions, Inc.  
7903 Genoa Lane  
Land O Lakes, FL 34637

Insurance Offices of Orlando  
6610 Hanely Road  
Tampa, FL 33634

JWAK, Inc.  
Bay Area Water Sports  
4608 Land O'Lakes Blvd.  
Land O Lakes, FL 34639

Galcon, Inc.  
1218 Chestnut Ct.  
Plant City, FL 33563

Internal Revenue Service  
Special Procedures Function  
400 W. Bay Street #35045  
Stop 5720 P & II  
Jacksonville, FL 32202-4437

Linex Markings, Inc.  
25202 Conestoga Drive  
Land O Lakes, FL 34639

M & M Landscaping, Inc.  
2563 Glasbern Circle  
Melbourne, FL 32904

Performance Computer  
1155 S. Dale Mabry  
Tampa, FL 33629

Specialty Electrical System  
2749 Torrance Drive  
Land O Lakes, FL 34638

MEDD Insurance Ent.  
563 Ferguson Drive Ste K  
Orlando, FL 32805

R U Insured  
6610 Hanley Road  
Tampa, FL 33634

Sunstate Decking  
11002 Panama Drive  
Tampa, FL 33625

Modular Electric, LLC  
1215 Altoona Avenue  
Spring Hill, FL 34609

Radice Family Chiropractors  
18514 N. Dale Mabry Hwy  
Lutz, FL 33548

Total Services Benefits  
7011 Melogold Circle  
Land O Lakes, FL 34637

Mortgage Processing  
6514 Seafairer Drive  
Tampa, FL 33615

Reggie Killough's  
1276 8th Street  
Daytona Beach, FL 32117

Town Square Appraisal  
1211 N. Westshore Blvd.  
Suite 410  
Tampa, FL 33607

Munoz Masonry, Inc.  
7015 24th Avenue South  
Tampa, FL 33619

Rusty's Pallets Service, Inc  
5315 N. 37th Street  
Tampa, FL 33610

Two Guys from Joisey  
6610 Hanley Road  
Tampa, FL 33634

Netta Radice Design  
3104 Sunwatch Drive  
Wesley Chapel, FL 33543

Saber Matrix Group  
120 East Chestnut  
Wauseon, OH 43567

Watts Funeral Home, Inc.  
720 US Highway 17 South  
San Mateo, FL 32187

On-It Construction, Inc.  
218 E. Bearss Avenue 365  
Tampa, FL 33613

Safe Haven Inn  
2349 Central Avenue  
Saint Petersburg, FL 33713

Worldwide Shopping Network  
5501 Airport Blvd. Ste C  
Tampa, FL 33634

Ortega Contractors, LLC  
179 Jackson Road  
Atlantic Beach, FL 32233

Southern Conversion Design  
130 Griffin Drive  
Cocoa, FL 32926

Pedro's Stucco & Plaster  
4512 N. Matanzas Avenue  
Tampa, FL 33614

Southern Woodworks  
6794 Old Banyan Way  
Naples, FL 34109



**United States Bankruptcy Court  
Middle District of Florida**

In re Professional Payroll Plus, 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 Professional Payroll Plus, 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*]

May 10, 2007

Date

/s/ Sheila D. Norman

**Sheila D. Norman 849642**

Signature of Attorney or Litigant

Counsel for Professional Payroll Plus, Inc.

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