

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

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>ACA Brandon Incorporated</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>DBA Athletic Clubs of America; DBA The Athletic Club Health &amp; Wellness Center; FDBA ACA Mgmt Systems; FDBA Bayside Healthcare Brandon</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) No./Complete EIN (if more than one, state all) <b>65-0181395</b>	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): <b>1903 W. Lumsden Road Brandon, FL</b>	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code <b>33511</b>	ZIP Code
County of Residence or of the Principal Place of Business: <b>Hillsborough</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):	

<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 checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input 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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<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>Estimated Number of Creditors</b> <input checked="" type="checkbox"/> 1-49 <input 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									
<b>Estimated Assets</b> <input checked="" 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 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 checked="" 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									

THIS SPACE IS FOR COURT USE ONLY

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): <b>ACA Brandon Incorporated</b>
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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.

**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):  
**ACA Brandon Incorporated**

**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/ Ronald R Bidwell  
Signature of Attorney for Debtor(s)

Ronald R Bidwell 298867  
Printed Name of Attorney for Debtor(s)

Law Office of Ronald R Bidwell PA  
Firm Name

1205 W. Fletcher Avenue  
Suite B  
Tampa, FL 33612

\_\_\_\_\_  
Address

Email: rbidwell1@tampabay.rr.com  
(813)908-7700 Fax: (813)962-6156

\_\_\_\_\_  
Telephone Number

March 19, 2009  
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/ Kevin Donofrio  
Signature of Authorized Individual

Kevin Donofrio  
Printed Name of Authorized Individual

President  
Title of Authorized Individual

March 19, 2009  
Date

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

In re ACA Brandon Incorporated

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>
<b>Inland American Brandon Center, Inc. CT Corporation Reg. Agent 1200 S Pine Island Rd Fort Lauderdale, FL 33324</b>	<b>Inland American Brandon Center, Inc. CT Corporation Reg. Agent Fort Lauderdale, FL 33324</b>			<b>107,884.85</b>
<b>Bank of America P O Box 21848 Greensboro, NC 27420-1848</b>	<b>Bank of America P O Box 21848 Greensboro, NC 27420-1848</b>			<b>50,101.41</b>
<b>Bank of America P O Box 660576 Dallas, TX 75266-0576</b>	<b>Bank of America P O Box 660576 Dallas, TX 75266-0576</b>			<b>45,661.00</b>
<b>Bank of America P O Box 26078 Greensboro, NC 27420</b>	<b>Bank of America P O Box 26078 Greensboro, NC 27420</b>			<b>45,220.76</b>
<b>Wells Fargo P O Box 348750 Sacramento, CA 95834</b>	<b>Wells Fargo P O Box 348750 Sacramento, CA 95834</b>			<b>40,612.60</b>
<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>	<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>			<b>31,481.34</b>
<b>Chase P O Box 901076 Fort Worth, TX 76101-2076</b>	<b>Chase P O Box 901076 Fort Worth, TX 76101-2076</b>			<b>30,328.45</b>
<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>	<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>			<b>30,126.29</b>
<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>	<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>			<b>28,265.81</b>
<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>	<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>			<b>27,321.52</b>
<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>	<b>Bank of America P O Box 15184 Wilmington, DE 19850-5184</b>			<b>20,087.10</b>

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>
Chase Card Services P O Box 15298 Wilmington, DE 19850-5298	Chase Card Services P O Box 15298 Wilmington, DE 19850-5298			19,987.15
USAA Savings Bank P O Box 14050 Las Vegas, NV 89114-4050	USAA Savings Bank P O Box 14050 Las Vegas, NV 89114-4050			19,975.86
Citi Drivers Edge P O Box 6062 Sioux Falls, SD 57117	Citi Drivers Edge P O Box 6062 Sioux Falls, SD 57117			17,870.81
Chase P O Box 15298 Wilmington, DE 19850-5298	Chase P O Box 15298 Wilmington, DE 19850-5298			10,307.96
First National Bank of Omaha P O Box 2818 Omaha, NE 68103-2818	First National Bank of Omaha P O Box 2818 Omaha, NE 68103-2818			9,307.12
Discover P O Box 15192 Wilmington, DE 19850-5192	Discover P O Box 15192 Wilmington, DE 19850-5192			8,246.57
Chase P O Box 15153 Wilmington, DE 19886-5153	Chase P O Box 15153 Wilmington, DE 19886-5153			7,072.58
Banc of America Leasing P O Box 100918 Atlanta, GA 30384-0918	Banc of America Leasing P O Box 100918 Atlanta, GA 30384-0918			5,421.56
Spine Med Inc. 1903 W Lumsden Road Brandon, FL 33511	Spine Med Inc. 1903 W Lumsden Road Brandon, FL 33511		Contingent Unliquidated Disputed	Unknown

**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 March 19, 2009Signature /s/ Kevin Donofrio

**Kevin Donofrio**  
**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  
Middle District of Florida**

In re ACA Brandon Incorporated  
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>Kevin Donofrio 2503 Culbreath Cove Ct Valrico, FL 33596-6387</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 March 19, 2009

Signature /s/ Kevin Donofrio  
**Kevin Donofrio**  
**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  
Middle District of Florida**

In re ACA Brandon Incorporated

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: March 19, 2009

/s/ Kevin Donofrio

**Kevin Donofrio/President**

Signer/Title

ACA Brandon Incorporated  
1903 W. Lumsden Road  
Brandon, FL 33511

Bayside Healthcare Brandon  
1903 W Lumsden Road  
Brandon, FL 33511-8818

First National Bank of Omaha  
P O Box 2818  
Omaha, NE 68103-2818

Ronald R Bidwell  
Law Office of Ronald R Bidwell PA  
1205 W. Fletcher Avenue  
Suite B  
Tampa, FL 33612

Bayside Healthcare Rehab  
1903 W. Lumsden Road  
Brandon, FL 33511

Inland American Brandon  
Center, Inc.  
CT Corporation Reg. Agent  
1200 S Pine Island Rd  
Fort Lauderdale, FL 33324

Banc of America Leasing  
P O Box 100918  
Atlanta, GA 30384-0918

Bayside Healthcare Rehab Inc  
1903 W Lumsden Road  
Brandon, FL 33511-8818

Inland American Real Estate  
Truste Inc.  
2901 Butterfield Road  
Oak Brook, IL 60523

Bank of America  
P O Box 21848  
Greensboro, NC 27420-1848

Chase  
P O Box 901076  
Fort Worth, TX 76101-2076

Inland American Retail Mgmt  
2901 Butterfiled Road  
Oak Brook, IL 60523

Bank of America  
P O Box 15184  
Wilmington, DE 19850-5184

Chase  
P O Box 15153  
Wilmington, DE 19886-5153

Kevin Donofrio  
2503 Culbreath Cove Ct  
Valrico, FL 33594-6387

Bank of America  
P O Box 26078  
Greensboro, NC 27420

Chase  
P O Box 15298  
Wilmington, DE 19850-5298

Solomon Law Group PA  
1881 W Kennedy Blvd  
Tampa, FL 33606-1606

Bank of America  
P O Box 660576  
Dallas, TX 75266-0576

Chase Card Services  
P O Box 15298  
Wilmington, DE 19850-5298

Spine Med Inc.  
1903 W Lumsden Road  
Brandon, FL 33511

Bayside Healtcare & Rehab  
1903 W Lumsden Road  
Brandon, FL 33511-8818

Citi Drivers Edge  
P O Box 6062  
Sioux Falls, SD 57117

USAA Savings Bank  
P O Box 14050  
Las Vegas, NV 89114-4050

Bayside Healthcare & Rehab  
1903 W Lumsden Road  
Brandon, FL 33511-8818

Discover  
P O Box 15192  
Wilmington, DE 19850-5192

Wells Fargo  
P O Box 348750  
Sacramento, CA 95834

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

In re ACA Brandon Incorporated

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 ACA Brandon Incorporated 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 19, 2009**

Date

**/s/ Ronald R Bidwell**

**Ronald R Bidwell 298867**

Signature of Attorney or Litigant

Counsel for **ACA Brandon Incorporated**

**Law Office of Ronald R Bidwell PA**

**1205 W. Fletcher Avenue**

**Suite B**

**Tampa, FL 33612**

**(813)908-7700 Fax:(813)962-6156**

**rbidwell1@tampabay.rr.com**