

**United States Bankruptcy Court
Middle District of Florida, Ft. Myers Division**

Voluntary Petition

| | |
|--|---|
| Name of Debtor (if individual, enter Last, First, Middle): Flesher Windows, 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) 59-3697676 | 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): 5992 Lee Street Suite 3 Lehigh Acres, FL | Street Address of Joint Debtor (No. and Street, City, and State): |
| ZIP Code 33971 | ZIP Code |
| County of Residence or of the Principal Place of Business: Lee | 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):

| | | |
|--|---|---|
| <p align="center">Type of Debtor (Form of Organization) (Check one box)</p> <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) | <p align="center">Nature of Business (Check one box)</p> <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other | <p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding |
| <p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code). | | <p align="center">Nature of Debts (Check one box)</p> <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts. |

| | |
|---|--|
| <p align="center">Filing Fee (Check one box)</p> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. | <p align="center">Chapter 11 Debtors</p> Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). |
|---|--|

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 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 |
|-------------------------------|--------------------------------|---|----------------------------------|--------------------------------------|---------------------------------------|--|--|---|---------------------------------------|

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 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 |
|--|--|---|--|--|---|--|---|---|--|

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 checked="" type="checkbox"/> \$1,000,001 to \$50 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

| | |
|---|--|
| Voluntary Petition <i>(This page must be completed and filed in every case)</i> | Name of Debtor(s): Flesher Windows, Inc. |
|---|--|

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):
Flesher Windows, 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 Attorney*

X _____
Signature of Attorney for Debtor(s)

Stephen R. Leslie, Bar No. 000349
Printed Name of Attorney for Debtor(s)

Stichter, Riedel, Blain & Prosser, P.A.
Firm Name
110 E. Madison St.
Suite 200
Tampa, FL 33602

Address

(813) 229-0144 Fax: (813) 229-1811
Telephone Number

October 1, 2010
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 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 _____
Signature of Authorized Individual

James J. Flesher
Printed Name of Authorized Individual

President
Title of Authorized Individual

October 1, 2010
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 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.

Aaa Powder Coating
3960 Domestic Ave.
Naples, FL 34104

Action Bolt & Tool
P.O. BOX 10864
Riviera Beach, FL 33419-0864

Advanced Services Inc.
112 S. Birch
Norfolk, NE 68702-1463

Afc Electric, Inc.
10550 Abernathy Street
Bonita Springs, FL 34135

Agc Flat Glass North America
11175 Cicero Dr, Suite 400
Alpharetta, GA 30022

Airgas Safety
21 Waterway, Suite 550
The Woodlands, TX 77380

Airgas South
125 Townpark Dr. Nw, Ste 400
Kennesaw, GA 30144

All Weather Contractors, Inc.
2 Sunbeam Road, #5151
Jacksonville, FL 32257

Alles
P.O. Box 4277
Hialeah, FL 33014-0277

Allmetal, Inc.
97142 Eagle Way
Chicago, IL 60678-9710

Alumina Usa
1201 C Technology Drive
Indian Trail, NC 28079

American Finasco, Inc.
5348 Archstone Drive, Ste 105
Tampa, FL 33634

Amerisure Mutual Insurance
Lockbox# 905049
Charlotte, NC 28290-5049

Ameritas Life Insurance Corp.
P.O. Box 81889
Lincoln, NE 68501-1889

Arch Aluminum & Glass Co, Inc.
PO Box 534278
Atlanta, GA 30353-4278

Architectural Testing, Inc.
130 Derry Court
York, PA 17406

Bank of Florida-Southwest
c/o Michael R. Whitt
Six Mile corporate Park
12140 Carissa Comm. Ct. Ste 200
Fort Myers, FL 33966

Bank of Naples
c/o Craig A. Goddy
3080 Tamiami Trail East
Naples, FL 34104

Billco Manufacturing, Inc.
100 Halstead Blvd.
Zelienople, PA 16063-9799

Bsi Door Hardware, Inc.
PO Box 751579
Charlotte, NC 28275

Caldwell Manufacturing
PO Box 8000, Dept 400
Buffalo, NY 14267

Cardinal L/G
PO Box 1450
Minneapolis, MN 55485-9013

Central Bank of Southwest Florida
1520 Royal Palm Square Blvd
Suite 100
Fort Myers, FL 33919

Century Link
P.O. Box 1319
Charlotte, NC 28201-1319

Coastal Constructin Products
5810 Corporate Circle
Ft Myers, FL 33905

Coastal Coolers
PO Box 644006
Cincinnati, OH 45264-4006

Colonial Life Insurance
P.O. Box 1365
Columbia, SC 29202

Comerica Leasing A Division Of Comerica
P.O. Box 67000
Detroit, MI 48267-0042

Commerce Bank Of SW Florida
1520 Royal Palm Square Blvd, Ste 100
Fort Myers, FL 33919

Copy Cat Print Shop
138 Memorial Avenue
West Springfield, MA 01089

Crm Lien Service, Inc.
3010 Saturn St. Suite 103
Brea, CA 93821

Custom Colors Powder Coating, Inc.
1930 21st Street
Sarasota, FL 34234

Deceuninck North America, LLC
351 North Garver Road
Monroe, OH 45050-1292

Dell Computer
PO Box 5275
Carol Stream, IL 60197-5275

Delta Industrial Systems
1275 Sawgrass Corp Pkwy
Sunrise, FL 33323

Dex Imaging
5103 West Lemon St
Tampa, FL 33609

Dow Corning Corporation
P.O. Box 905502
Charlotte, NC 28290-5502

Eastern Metal Supply, Inc.
3600 23rd Avenue S.
Lakeworth, FL 33461

Edison Oil Company
P.O. Box 982
Fort Myers, FL 33902

Elite Window & Door Inc
2140 N.E. 36th Ave
Ocala, FL 34470

Embarq
PO Box 96064
Charlotte, NC 28296-0064

Engineering Express
160 SW 12th Ave., #106
Deerfield Beach, FL 33442

Entech Computer Services
6338 Presidential Court Suite 201
Fort Myers, FL 33919

Equifax Information
P.O. Box 105835
Atlanta, GA 30348-5835

Erdman Automation Corp.
1603 South 14th St.
Princeton, MN 55371

Fastek Products / Amesbury Group
Po. Box 75860
Charlotte, NC 28275

Fcci Insurance Company
6300 University Parkway
Sarasota, FL 34240

Fedex
P.O. Box 660481
Dallas, TX 75266-0481

Fenestration Testing Laboratory
8148 NW 74th Ave.
Medley, FL 33166

Fenetech
PO Box 931681
Cleveland, OH 44193

Fentech, Inc.
1510 N. 5th Street
Superior, WI 54880

Ferrell Gas
P.O. Box 173940
Denver, CO 80217

Fleet One Fuel Cards
5042 Linbar Drive
Nashville, TN 37211

Florida Community Bank
7900 Summerlin Lakes Drive
Fort Myers, FL 33907

Florida Dept Of Revenue
5050 W Tennessee St.
Tallahassee, FL 32399-0125

Florida Governmental Utility Authority
1229 Homestead Road N.
Lehigh Acres, FL 33936

Florida Power And Light
9250 West Flagler St., Suite 2420
Miami, FL 33174-3498

Florida Screen Enterprises
15201 N.W. 34th Ave.
Opa Locka, FL 33054-2449

Florida Spring & Axle Service, Inc.
2335 Rockfill Rd.
Fort Myers, FL 33916

Florida Window Systems, Corp
7191 North West 77 Terrace
Medley 33166

Fom Usa
1065 Medina Road, Suite 800
Medina, OH 44256

Fort Myers Forklift
PO Box 50583
Fort Myers, FL 33994

Four-Jaks, Inc.
PO Box 1730
Lewisburg, WV 24901

Frank Lowe Rubber & Gasket Co. Inc.
44 Ramsey Road
Shirley, NY 11967

Gelander Industries, Inc.
611 Southridge Industrial Dr.
Tavares, FL 32778

Glass Doctor
12821 Commerce Lakes Dr #2
Fort Myers, FL 33913

Glass Source Solutions
7245 16th Street East, Suite 114
Sarasota, FL 34243

Glasslam N.G.I., Inc.
1601 Blount Road
Pompano Beach, FL 33069

Glasweld
20576 Empire Blvd.
Bend, OR 97701

Grainger
PO Box 419267
Kansas City, MO 64141-6267

Guardian Industries Corp
24396 Network Place
Chicago, IL 60673-1243

H&E Equipment Services
5960 Country Lakes Drive
Ft Myers, FL 33905

H-O Products Corp.
12 Munro Street
Winsted, CT 06098

Hardware Systems & Design, Llc
1201c Technology Drive
Indian Trail, NC 28079

Hartford Life Insurance
One Hartford Plaza
Hartford, CT 06155

Henderson Franklin Attorneys At Law
PO Box 280
Fort Myers, FL 33902

Hyphen Solutions Ltd
5055 Keller Springs Rd., Ste 200
Addison, TX

Impact Safe Glass
2721 North 35th St.
Tampa, FL 33605

In The News
8517 Sunstate Street
Tampa, FL 33634

Indymac Bank F.S.B.
c/o Anthony Van Ness
1239 E. Newport Center Drive
Suite 110
Deerfield Beach, FL 33442

Ink-Smith-South, Inc
1961 West 9th Street
Riviera Beach, FL 33404

Internal Revenue Service
Centralized Insolvency Operations
PO Box 21126
Philadelphia, PA 19114-0326

International Consulting Group
1551 Winter Springs Blvd.,
Winter Springs, FL 32708

Janitor Depot
12901-19 McGregor Blvd
Fort Myers, FL 33919

Jedco, Inc.
3637 131st. Ave. N.
Clearwater, FL 33762

Keystone Certifications
1790 Old Trail Road Suite D
Etters, PA 17319

L. Roberto Lomas
1432 Woodford Road
Lewisville, NC 27023

Labels & Systems
2301 North Albany Ave.
Tampa, FL 33607

Landrover Fort Myers
15875 South Tamiami Trail
Fort Myers, FL 33908

Landrum, Carol S.
P.O. Box 1014
Labelle, FL 33975

Lee County Tax Collector
P.O. Box 1590
Fort Myers, FL 33902-1590

M & M Plastics
15800 NW 15th Ave
Miami, FL 33169

Masterman's, Llp
11 C Street, Bldg 10
Auburn, MA 01501

Mcmaster-Carr Supply Co.
PO Box 7690
Chicago, IL 60680-7690

Meltpoint Plastics International
7570 NW 79th Street
Medley, FL 33166

Miami Dade County
140 West Flagler Street, Ste 1603
Miami, FL 33130-1563

Miller Bearings
3341 Fowler Street
Fort Myers, FL 33901

Nami
4794 George Washington Memorial Hwy
Hayes, VA 23072

Nashville Tempered Glass Corp.
1860 Air Lane Drive
Nashville, TN 37210

National Certified Testing Laboratories
8350 Parkline Blvd
Orlando, FL 32809

Nationwide Testing & Safety Consortium
2505 Anthem Village Dr., Suite E-114
Henderson, NV 89052

New York Wire
500 E. Middle St.
Hanover, PA 17331

Oldcastle Glass Miami North
PO Box 415048
Boston, MA 02241

Pak-Rite Container Of Swfl, Inc
10980 Enterprise Avenue
Bonita Springs, FL 34135

Pasco Window And Door, Inc.
5838 Trouble Creek Road
New Port Richey, FL 33971

Penske Truck Rental
PO Box 532658
Atlanta, GA 30353-2658

Pitney Bowes Rent
1 Elmcroft Road
Stamford, CT 06926

Pizzuti Properties
2966 Hayden Road
Columbus, OH 43235

Power Bolt & Tool
6261 Topaz Court
Fort Myers, FL 33966

Power Bolt and Tool, Inc.
6261 Topaz Court
Fort Myers, FL 33966

Ppg Industries, Inc.
One Ppg Place
Pittsburgh, PA 15272

Precision Tune Auto Care
35 E. Nine Mile Road
Pensacola, FL 32534

Preferred Engineering Products, Ltd.
75 Rowntree Dairy Rd.
Woodbridge, ON L4L-6C8

Profile Extrusion Company
P.O. Box 951397
Cleveland, OH 44193

Proline Automation Systems
303 Vaughan Valley Blvd
Woodbridge, Ontario

Prototype Plastic Extrusion Co., Inc.
3637 131 St. Ave N
Clearwater, FL 33762

Pyramid Ii
12180 Metro Pkwy
Fort Myers, FL 33966

Quality Carton
PO Box 20492
Sarasota, FL 34276-3492

R & L Carriers, Inc.
P.O. Box 713153
Columbus, OH 43271

Raymond Building Supply Corp.
7751 Bayshore Road North
North Fort Myers, FL 33917

Reliance Dental
2001 Market St, Suite 1500
Philadelphia, PA 19103

Rental City
14361 N. Cleveland Ave
N Fort Myers, FL 33903

Rf Supply, Inc.
3102 63rd Avenue East
Brandenton, FL 34203

Rice Insulation & Glass, Inc.
c/o Richard W. Pringle
PO Box 1545
Fort Myers, FL 33902-1545

S.W. Florida Copier Service, Inc.

Santelli Tempered Glass
115 SW 49th Ave. Suite 104
Ocala, FL 34474

Sapa Extruder, Inc.
14831 Collection Center Drive
Chicago, IL 60693

Sika Corporation
P.O. Box 36102
Newark, NJ 07188-6102

Sprint
P.O. Box 4181
Carol Stream, IL 60197-4181

Staples Business Advantage
PO Box 405386
Atlanta, GA 30384

Strategic Materials
16365 Park Ten Place, Ste 200
Houston, TX 77084

Sullivan & Associates
3360 SW 13th Avenue
Fort Lauderdale, FL 33315

Sunbelt Rental, Inc.
P.O. Box 409211
Atlanta, GA 30384-1961

SunTrust Bank
c/o

Sw Florida Copier Service, Inc.
P.O. Box 150247
Cape Coral, FL 33915-0247

Swfl Webmaster/ Carey Patton
16520 S. Tamiami Trail, #18-213
Fort Myers, FL 33908

Tape Products
P.O. Box 641510
Cincinnati, OH 45264-1510

The Hartford Group Benefits Division
PO Box 8500-3690
Philadelphia, PA 19178-3690

Toni Products, Inc.
8910 North Fork Drive
N. Fort Myers, FL 33903

Tremco Incorporated
3735 Green Road
Beachwood, OH 44122

Truseal Technologies
PO Box 641912
Pittsburgh, PA 15264-1912

Truth Hardware
700 West Bridgr Street
Owatonna, MN 55060

Ultrafab, Inc.
1050 Hook Road
Farmington, NY 14425

United Parcel Service
55 Glenlake Parkway Ne
Atlanta, GA 30328

United Subcontractors d/b/a
Gatewood Glass
c/o Amy Meaher
5237 Summerlin Commons Blvd.
Fort Myers, FL 33907

Urban Machinery
125 Werlich Drive
Cambridge, ON N1T 1N7

Valencia Richards Hayes
120 South Del Prado, Ste 1
Cape Coral, FL 33990

Ventana Usa
6001 Enterprise Drive
Export, PA 15632

Verizon Wireless
PO Box 660108
Dallas, TX 75266-0108

Vetro Usa, Inc.
8050 NW 74th Avenue
Miami, FL 33166

Vic's Painting & Reconstruction
5420 Division Dr.
Fort Myers, FL 33905

Vics Painting, Inc.
5420 Division Drive
Fort Myers, FL 33905

Vinyl Doctor
8235 Ne Beech St.
Portland, OR 97220

Viracon
PO Box 990
Owatonna, MN 55060

Viracon, Inc.
c/o Lynn J. Griffith, P.A.
6338 Presidential Court
Suite 101
Fort Myers, FL 33919

Wallace International Truck, Inc.

Water Management Consultants
295 Azalea Drive, Ste 2
Destin, FL 32541-2525

Water One
4840 Laredo Avenue
Fort Myers, FL 33905

Wet Corp
37218 N Thrill Hill Rd
Eustis, FL 32736

Wiltshire, Whitley, Richardson & Engli
PO Box 1020
Fort Myers, FL 33902

Wingfoot Commercial Tire Systems
1871 Ortiz Avenue
Fort Myers 33905

United States Bankruptcy Court
Middle District of Florida, Ft. Myers Division

In re Flesher Windows, 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> |
| Vetro Usa, Inc. 8050 NW 74th Avenue Miami, FL 33166 | Vetro Usa, Inc. 8050 NW 74th Avenue Miami, FL 33166 | Trade debt | | 212,041.99 |
| Oldcastle Glass Miami North PO Box 415048 Boston, MA 02241 | Oldcastle Glass Miami North PO Box 415048 Boston, MA 02241 | Trade debt | | 208,123.65 |
| Sapa Extruder, Inc. 14831 Collection Center Drive Chicago, IL 60693 | Sapa Extruder, Inc. 14831 Collection Center Drive Chicago, IL 60693 | Trade debt | | 205,620.21 |
| Cardinal L/G PO Box 1450 Minneapolis, MN 55485-9013 | Cardinal L/G PO Box 1450 Minneapolis, MN 55485-9013 | Trade debt | | 160,647.23 |
| Comerica Leasing A Division Of Comerica P.O. Box 67000 Detroit, MI 48267-0042 | Comerica Leasing A Division Of Comerica P.O. Box 67000 Detroit, MI 48267-0042 | Trade debt | | 46,122.72 |
| Arch Aluminum & Glass Co, Inc. PO Box 534278 Atlanta, GA 30353-4278 | Arch Aluminum & Glass Co, Inc. PO Box 534278 Atlanta, GA 30353-4278 | Trade debt | | 40,554.83 |
| Aaa Powder Coating 3960 Domestic Ave. Naples, FL 34104 | Aaa Powder Coating 3960 Domestic Ave. Naples, FL 34104 | Trade debt | | 35,648.62 |
| Ppg Industries, Inc. One Ppg Place Pittsburgh, PA 15272 | Ppg Industries, Inc. One Ppg Place Pittsburgh, PA 15272 | Trade debt | | 32,813.28 |
| Glasslam N.G.I., Inc. 1601 Blount Road Pompano Beach, FL 33069 | Glasslam N.G.I., Inc. 1601 Blount Road Pompano Beach, FL 33069 | Trade debt | | 26,234.01 |
| Wiltshire, Whitley, Richardson & Engli PO Box 1020 Fort Myers, FL 33902 | Wiltshire, Whitley, Richardson & Engli PO Box 1020 Fort Myers, FL 33902 | Trade debt | | 26,190.00 |
| Afc Electric, Inc. 10550 Abernathy Street Bonita Springs, FL 34135 | Afc Electric, Inc. 10550 Abernathy Street Bonita Springs, FL 34135 | Trade debt | | 25,968.54 |

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> |
|---|--|--|---|--|
| Santelli Tempered Glass 115 SW 49th Ave. Suite 104 Ocala, FL 34474 | Santelli Tempered Glass 115 SW 49th Ave. Suite 104 Ocala, FL 34474 | Trade debt | | 23,430.99 |
| Pizzuti Properties 2966 Hayden Road Columbus, OH 43235 | Pizzuti Properties 2966 Hayden Road Columbus, OH 43235 | Trade debt | | 17,800.00 |
| Fenetech PO Box 931681 Cleveland, OH 44193 | Fenetech PO Box 931681 Cleveland, OH 44193 | Trade debt | | 16,457.15 |
| Guardian Industries Corp 24396 Network Place Chicago, IL 60673-1243 | Guardian Industries Corp 24396 Network Place Chicago, IL 60673-1243 | Trade debt | | 14,518.94 |
| Amerisure Mutual Insurance Lockbox# 905049 Charlotte, NC 28290-5049 | Amerisure Mutual Insurance Lockbox# 905049 Charlotte, NC 28290-5049 | Trade debt | | 13,202.35 |
| Melpoint Plastics International 7570 NW 79th Street Medley, FL 33166 | Melpoint Plastics International 7570 NW 79th Street Medley, FL 33166 | Trade debt | | 11,800.50 |
| Sika Corporation P O. Box 36102 Newark, NJ 07188-6102 | Sika Corporation P O. Box 36102 Newark, NJ 07188-6102 | Trade debt | | 9,571.91 |
| Entech Computer Services 6338 Presidential Court Suite 201 Fort Myers, FL 33919 | Entech Computer Services 6338 Presidential Court Suite 201 Fort Myers, FL 33919 | Trade debt | | 9,363.07 |
| Florida Window Systems, Corp 7191 North West 77 Terrace Medley 33166 | Florida Window Systems, Corp 7191 North West 77 Terrace Medley 33166 | Trade debt | | 8,291.50 |

**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 October 1, 2010

Signature _____

James J. Flesher
 James J. Flesher
 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