

B1 (Official Form 1)(4/10)

United States Bankruptcy Court Southern District of Florida				Voluntary Petition			
Name of Debtor (if individual, enter Last, First, Middle): Pearl Art & Craft Supplies, 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) 22-2411413		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): 1033 E Oakland Park Blvd. Fort Lauderdale, FL		Street Address of Joint Debtor (No. and Street, City, and State):					
ZIP Code 33334		ZIP Code					
County of Residence or of the Principal Place of Business: Broward		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 <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input 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.					THIS SPACE IS FOR COURT USE ONLY		
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input checked="" 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							

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>		<p>Name of Debtor(s): Pearl Art & Craft Supplies, Inc.</p>	
<p>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)</p>			
<p>Location Where Filed: - None -</p>		<p>Case Number:</p>	<p>Date Filed:</p>
<p>Location Where Filed:</p>		<p>Case Number:</p>	<p>Date Filed:</p>
<p>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)</p>			
<p>Name of Debtor: See Attachment</p>		<p>Case Number:</p>	<p>Date Filed:</p>
<p>District:</p>		<p>Relationship:</p>	<p>Judge:</p>
<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>	
<p>Exhibit C</p>			
<p>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?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.</p> <p><input checked="" type="checkbox"/> No.</p>			
<p>Exhibit D</p>			
<p>(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)</p> <p><input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.</p> <p>If this is a joint petition:</p> <p><input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.</p>			
<p>Information Regarding the Debtor - Venue</p> <p>(Check any applicable box)</p>			
<p><input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.</p> <p><input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.</p> <p><input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.</p>			
<p>Certification by a Debtor Who Resides as a Tenant of Residential Property</p> <p>(Check all applicable boxes)</p>			
<p><input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)</p> <p style="margin-left: 40px;">_____</p> <p style="margin-left: 40px;">(Name of landlord that obtained judgment)</p> <p style="margin-left: 40px;">_____</p> <p style="margin-left: 40px;">(Address of landlord)</p>			
<p><input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and</p> <p><input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.</p> <p><input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).</p>			

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Pearl Art & Craft Supplies, Inc.</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>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).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p> <p>X _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X <u>/s/ Martin L. Sandler</u> Signature of Attorney for Debtor(s)</p> <p><u>Martin L. Sandler 0070370</u> Printed Name of Attorney for Debtor(s)</p> <p><u>SANDLER & SANDLER</u> Firm Name</p> <p>By M.L. Sandler, P.A. P O Box 402727 Miami Beach, FL 33140</p> <p>_____ Address</p> <p style="text-align: right;">Email: martin@sandler-sandler.com</p> <p><u>305-379-6655 Fax: 786-472-7077</u> Telephone Number</p> <p><u>April 10, 2010</u> Date</p> <p><small>*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.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>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.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ 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.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>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:</p> <p>_____ If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>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.</i></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>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.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>/s/ Rosalind Perlmutter</u> Signature of Authorized Individual</p> <p><u>Rosalind Perlmutter</u> Printed Name of Authorized Individual</p> <p><u>President</u> Title of Authorized Individual</p> <p><u>April 10, 2010</u> Date</p>	

In re Pearl Art & Craft Supplies, Inc., Case No. _____
 Debtor

FORM 1. VOLUNTARY PETITION
Pending Bankruptcy Cases Filed Attachment

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
Pearl Art & Craft of Massachusetts, Inc. So. District of Florida	10-19362 Subsidiary of Pearl Companies	04/10/10 JKO
Pearl Art & Craft Supplies of California, Inc. So. District of Florida	10-19359 Subsidiary of Pearl Companies	04/10/10 RBR
Pearl Artist & Craft Supply Corp. So. District of Florida	10-19358 Subsidiary of Pearl Companies	04/10/10 JKO
Pearl Companies, Inc. Southern District of Florida	10-19336 Parent Company	04/09/10 JKO

B4 (Official Form 4) (12/07)

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

In re Pearl Art & Craft Supplies, 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>
3MJ Mass Ave, LLC 563 Massachusetts Avenue Cambridge, MA 02139	3MJ Mass Ave, LLC 563 Massachusetts Avenue Cambridge, MA 02139	Rent	Unliquidated Disputed	164,229.96
655 Merrick LLC C/O Pergament Properties 1500 Old Northern Boulevard Roslyn, NY 11576	655 Merrick LLC C/O Pergament Properties 1500 Old Northern Boulevard Roslyn, NY 11576	Rent	Unliquidated Disputed	163,251.47
A&R Woodbridge Shopping Ctr Cash Management Account P.O. Box 9622 Uniondale, NY 11555-9622	A&R Woodbridge Shopping Ctr Cash Management Account P.O. Box 9622 Uniondale, NY 11555-9622	Rent	Unliquidated Disputed	124,997.24
Alvin & Co. Inc. P.O. Box 847232 Boston, MA 02284-7232	Alvin & Co. Inc. P.O. Box 847232 Boston, MA 02284-7232			122,091.33
Canson Inc. Attn: Accounts Receivable 21 Industrial Drive South Hadley, MA 01075	Canson Inc. Attn: Accounts Receivable 21 Industrial Drive South Hadley, MA 01075			231,594.38
Crescent Cardboard Co. 35243 Eagle Way Chicago, IL 60678-1352	Crescent Cardboard Co. 35243 Eagle Way Chicago, IL 60678-1352			88,424.20
Daler Rowney Usa P.O. Box 413 Cranbury, NJ 08512-9584	Daler Rowney Usa P.O. Box 413 Cranbury, NJ 08512-9584			135,197.10
Elmers Products Inc P.O. Box 8500-53882 Philadelphia, PA 19178-3882	Elmers Products Inc P.O. Box 8500-53882 Philadelphia, PA 19178-3882			211,083.04
Emser LLC 8431 Santa Monica Blvd., Los Angeles, CA 90069-4294	Emser LLC 8431 Santa Monica Blvd., Los Angeles, CA 90069-4294	Rent	Unliquidated Disputed	118,755.00
Federal Plaza (130-1215) C/O Fed Rlty Investment Trust P.O. Box 8500-9320 Philadelphia, PA 19178-9320	Federal Plaza (130-1215) C/O Fed Rlty Investment Trust P.O. Box 8500-9320 Philadelphia, PA 19178-9320	Rent	Unliquidated Disputed	115,762.90

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

In re Pearl Art & Craft Supplies, 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>
Geering Family Ltd. Partnership 28 Fairview Terrace Paramus, NJ 07652	Geering Family Ltd. Partnership 28 Fairview Terrace Paramus, NJ 07652	Rent	Unliquidated Disputed	105,109.75
Golden Artist Colors Inc 188 Bell Road New Berlin, NY 13411-9527	Golden Artist Colors Inc 188 Bell Road New Berlin, NY 13411-9527			142,248.68
Martin F. Weber Company P.O. Box 44719 Madison, WI 53744-4719	Martin F. Weber Company P.O. Box 44719 Madison, WI 53744-4719			88,401.49
Med-Mac Realty Co, Inc. c/o Daniel Fass 170 Hamilton Ave, Suite 318 White Plains, NY 10601	Med-Mac Realty Co, Inc. c/o Daniel Fass 170 Hamilton Ave, Suite 318 White Plains, NY 10601	Lawsuit	Unliquidated Disputed	373,567.47
Miami-Dade Tax Collector 140 W.Flagler Street Miami, FL 33130-1575	Miami-Dade Tax Collector 140 W.Flagler Street Miami, FL 33130-1575	Taxes		116,763.83
Powers Ferry Square C/O Regency Centers Lp P.O. Box 532955 Atlanta, GA 00030-3537	Powers Ferry Square C/O Regency Centers Lp P.O. Box 532955 Atlanta, GA 00030-3537	Rent	Unliquidated Disputed	88,735.06
Royal Brush Mfg, Inc 6707 Broadway Merrillville, IN 46410	Royal Brush Mfg, Inc 6707 Broadway Merrillville, IN 46410			88,696.00
Sanford LP 75 Remittance Drive Suite# 1167 Chicago, IL 60675-1167	Sanford LP 75 Remittance Drive Suite# 1167 Chicago, IL 60675-1167			125,131.55
Strathmore Artist Papers Department 59755 Milwaukee, WI 53259-0755	Strathmore Artist Papers Department 59755 Milwaukee, WI 53259-0755		Unliquidated	100,531.19
Tara Materials Inc P.O. Box 102560 Atlanta, GA 30368-2560	Tara Materials Inc P.O. Box 102560 Atlanta, GA 30368-2560		Unliquidated	332,060.08

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

In re Pearl Art & Craft Supplies, Inc.

Case No. _____

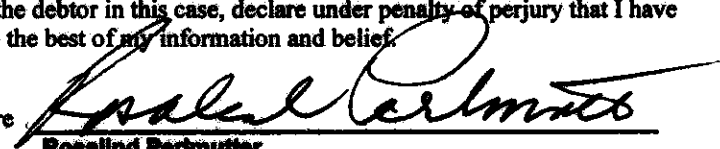
Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

**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 4/7/10

Signature 
Rosalind Perlmutter
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
Southern District of Florida**

In re Pearl Art & Craft Supplies, 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:

4/7/10



Rosalind Perlmutter/President
Signer/Title

3M #Rjv6142
2807 Paysphere Circle
Chicago, IL 60674

3MJ Mass Ave, LLC
563 Massachusetts Avenue
Cambridge, MA 02139

417 South Street Realty Corp
1033 E Oakland Park Blvd.
Fort Lauderdale, FL 33334

655 Merrick LLC
C/O Pergament Properties
1500 Old Northern Boulevard
Roslyn, NY 11576

A&M Tape And Packaging
P.O. Box 451237
Sunrise, FL 33345-1237

A&R Woodbridge Shopping Ctr
Cash Management Account
P.O. Box 9622
Uniondale, NY 11555-9622

A.W. Faber Castell Usa
P.O. Box 634500
Cincinnati, OH 45263-4500

A.W.T. World Trade, Inc.
4321 N. Knox Ave.
Chicago, IL 60641-1906

AA Garage Door Corp
2110 Antom Drive
Dania Bch, FL 33312

Acco Brands
75 Remittance Drive
Suite 1187
Chicago, IL 60675-1187

Activa Products Inc.
512 S. Garrett Street
Marshall, TX 75670

ADT Security Services, Inc.
c/o Euler Hermes UMA
600 S 7th Street
Louisville, KY 40201

ADT Security Services, Inc.
c/o Barry Serota and Assoc.
POB 1008
Arlington Heights, IL 60006

Aetna Glass
1701 N Greenville
Suite 400
Richardson, TX 75081

Aitoh Co.
362 Littlefield Avenue
S San Francisco, CA 94080

All-Guard Alarm System's, Inc
23194 Kidder Street
Hayward, CA 94545

Alumicolor
P.O. Box "O"
Ft. Collins, CO 80522

Alvin & Co. Inc.
P.O. Box 847232
Boston, MA 02284-7232

America's Best Bottled Water, Inc
P.O. Box 14115
Hauppauge, NY 11788

American Art Clay Company Inc
6060 Guion Road
Indianapolis, IN 46254-1222

American National Realty Corp
7860 Peters Road
Suite F-101
Plantation, FL 33324

Ampersand Art Supply Inc
1500 East 4th Street
Austin, TX 78702

AMPF Inc
33-02 48th Avenue
Long Is City, NY 11101

JeanAnderson
7 RUSSELL RD
GARDEN CITY, NY 11530

JockAnderson
7 RUSSELL RD
GARDEN CITY, NY 11530

Ann Anovitz Associates
222 S Morgan Street 3A
Chicago, IL 60607

AntoinetteAntoine
5005 SW 18th Street
Westpark, FL 33023

KatherineArchie
5 MARTIN PLACE
SYOSSET, NY 11791

Arcor Electronics
5689 West Howard Street
Niles, IL 60714

Armadillo Art & Craft Prod.
P.O. Box A
Belle Mead, NJ 08502

CristinaArnold
5951 NE 2ND TERRACE
FT LAUDERDALE, FL 33334

Art Boards
612 Degraw Street
Brooklyn, NY 11217

Art Clay World Usa
4535 Southwest Highway
Oak Lawn, IL 60453

Art Materials Service
625 Joyce Kilmer Avenue
New Brunswick, NJ 08901-3307

Artograph Inc.
2838 Vicksburg Lane N
Plymouth, MN 55447

AT&T
P.O. Box 105262
Atlanta, GA 30348-5262

Atlas Transport Logistics
6800 S.W. 40th Street
Suite 384
Miami, FL 33155

Auto Air Colors
P.O. Box 120
East Granby, CT 06026

B-Mar Associates
P.O. Box 330010
Coconut Grove, FL 33233

B-P Trucking, Inc.
47-65 Nickerson Road
Ashland, MA 01721

Badge-A-Minit, Ltd
345 N Lewis Avenue
Oglesby, IL 61348

Badger Air Brush Co.
P.O. Box 5948
Carol Stream, IL 60197-5948

OswaldoBaerga
851 BARBERRY RD
HIGHLAND PARK, IL 60035

DhanmattieBalram
566 NE 36TH STREET, Apt B
OAKLAND PARK, FL 33334

BankAtlantic
2100 W Cypress Creek Road
Fort Lauderdale, FL 33309

BankDirect
Two Conway Park
150 North Field Dr
Suite 190
Lake Forest, IL 60045

PatrickBarnes
1305 Avy Street
Hillside, NJ 07205

Barronarts LLC
B'klyn.Navy Yd.,Bldg.280,#501
63 Flushing Ave., Unit 196
Brooklyn, NY 11205

Beadalon / Wire And Cable
440 Highlands Blvd.
Coatesville, PA 19320

SymphorineBelizaire
3571 NW 34TH TERRACE
LAUDERDALE LAKES, FL 33309

Benjamin Moore & Co
P.O.Box 4023
Church Street Station
New York, NY 10261-4023

Berry Network Inc
P.O. Box 7109
Cincinnati, OH 45271-0909

JessicaBlakely
2539 S Darien Street
PHILADELPHIA, PA 19148

Blue Moon Beads
P.O. Box 776019
Chicago, IL 60677-6000

Herbert J.Boast
231 West U.S. Highway 30
Valparaiso, IN 46385

Borden & Riley Paper Co. Inc.
P.O. Box 23309
Hollis, NY 11423

FransBoukas
10809 Littleford Lane
Kensington, MD 20895

BiancaBrandt
93 Whiskey Road
Middle Island, NY 11953

JamesBranham
1910 Madison Street
Hollywood, FL 33020

Rose MarieBray
3351 NW 15th Place
Ft Lauderdale, FL 33311

RobertBresemann
3221 NORTH LEAVITT 2ND FLR
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C.S. Osborne & Co.
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Capital Elevator Services, Inc
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Waldorf, MD 20602-2707

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CBS Technologies Corp
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Chroma Acrylics
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City Of Tampa Utilities
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The CIT Group/Commercial Svc
Post Office Box 1036
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Piscataway, NJ 08855-1396

Color Aid Corp
38 Lafayette Street
Hudson Falls, NY 12839

Color Wheel Company
P.O. Box 130
Philomath, OR 97370

Complementary Coatings Corp.
Dba - Insl-X
P.O. Box 5421
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Novato, CA 94945-3000

Complete Framer's Supply Inc
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Largo, FL 34649-2939

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Crayola LLC.
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Createx Colors
P.O. Box 120
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4310 Cranwood Parkway
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Creative Hobbies Inc
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Bellmawr, NJ 08031-1687

Creative Paperclay Co.
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Camarillo, CA 93010

Crescent Cardboard Co.
35243 Eagle Way
Chicago, IL 60678-1352

CT Corporation System
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Carol Stream, IL 60197-4349

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Daler Rowney Usa
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P.O. Box 534118
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Dependable Packaging Solutions
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Design Guild Moulding
C/O Peter Doumani, Receiver
P.O. Box 35558
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FM Brush Co, Inc.
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Maitland, FL 32751

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Cherry Hill, NJ 08003-1550

Jack Richeson & Co Inc
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Kimberly, WI 54136-0160

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Westbury, NY 11590

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Lauderhill, FL 33319

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Edison, NJ 08818-6508

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Chino, CA 91708

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Lamnico Inc
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New York, NY 10010-3680

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1804 CATHARINE STREET, #T
PHILADELPHIA, PA 19146

Libeco Deco
Libeco.Lagae Nv
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New York, NY 10001

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Carlstadt, NJ 07072

Lion Company Inc.
22 Carriage Drive
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4924 West Iowa, Apt. 2
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Ruby L.Lockhart
6321 S WHIPPLE. Apt. 2
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3062 Reliable Parkway
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Martin Universal Design, Inc
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39-20 24th Street
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Midwest Products Co Inc
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Boston, MA 02284-7158

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1300 E. Mermaid Lane
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Ubeda Gregory
14 Avenue Rachel
Paris, France 75018
Paris, France

Uchida Of America Corp
P.O. Box 30429
Los Angeles, CA 90051-0429

Uline
Attn: Accounts Receivable
2200 S. Lakeside Drive
Waukagan, IL 60085

Umbra
P.O. Box 8000
Dept. No. 554
Buffalo, NY 14267

Union Ink Company Inc
P.O. Box 822491
Philadelphia, PA 19182-2491

Union Rubber Inc
P.O. Box 1040
Trenton, NJ 08606-1040

United Mfrs Supplies Inc
P.O. Box 857
Syosset, NY 11791-0857

United Protective Alarm Services
205 W Houston Street
New York, NY 10014

Universal Arquati Moulding
21139 Centre Pointe Pkwy.
Santa Clarita, CA 91350

University Products, Inc.
P.O. Box 101
Holyoke, MA 01041-0101

Van Aken International
P.O. Box 1680
R. Cucamonga, CA 91729

Velcro Usa Inc
P.O. Box 414871
Boston, MA 02241-4871

Verizon
P.O. Box 15124
Albany, NY 12212

Verizon MA
P.O. Box 1100
Albany, NY 12250-0001

Washington Gas
P.O. Box 37747
Philadelphia, PA 19101-5047

Waste Management Of Tampa
P.O. Box 105453
Atlanta, GA 30348-5453

Water Revenue Bureau
City Of Philadelphia
P.O. Box 41496
Philadelphia, PA 19101-1496

KurtWatkins
30 WOODLAWN
Rocky Point, NY 11778

AmelyaWilliams
1916 SW 11TH ST, APT 24
Ft Lauderdale, FL 33312

Yasutomo & Co.
490 Eccles Avenue
S.San Francisco, CA 94080

SuzanneYoung
22 Russet Lane
Halesite, NY 11743

WaveneyYounge
1316 Avon Lane, Bldg 7, Apt 16
North Lauderdale, FL 33068

Zucker Feather Products Inc.
P.O. Box 331
California, MO 65018

UNITED STATES BANKRUPTCY COURT

Southern District of Florida
 www.flsb.uscourts.gov

In Re:
Pearl Art & Craft Supplies, Inc.

Case Number
 Chapter 11

Debtor(s) /

DECLARATION UNDER PENALTY OF PERJURY TO ACCOMPANY PETITIONS, SCHEDULES AND STATEMENTS FILED ELECTRONICALLY

Note: This declaration must be filed with each electronically filed initial petition or amended petition and must contain the imaged signature of the debtor. This declaration must also be filed with an initial schedule, SFA, Statement of Social Security Number, or Statement of Current Monthly Income (OBF 22) not filed with the initial petition or any amended schedules, SFA, Statement of Social Security Number, and/or Statement of Current Monthly Income (OBF 22) unless these documents contain an imaged signature of the debtor(s).

Check all documents that apply to this declaration

- | | |
|--|--|
| <input checked="" type="checkbox"/> Voluntary petition signed by me on _____ April 7, 2010 | <input type="checkbox"/> Amended voluntary petition signed by me on _____ |
| <input type="checkbox"/> Schedules signed by me on _____ | <input type="checkbox"/> Amended schedules signed by me on _____ |
| <input type="checkbox"/> Statement of Financial Affairs signed by me on _____ | <input type="checkbox"/> Amended Statement of Financial Affairs signed by me on _____ |
| <input type="checkbox"/> Statement of Social Security Number(s) signed by me on _____ | <input type="checkbox"/> Amended Statement of Social Security Number(s) signed by me on _____ |
| <input type="checkbox"/> Statement of <i>Current Monthly Income (OBF 22)</i> signed by me on _____ | <input type="checkbox"/> Amended Statement of <i>Current Monthly Income (OBF 22)</i> signed by me on _____ |

I, **Rosalind Perlmutter**, the undersigned debtor(s) hereby declare under penalty of perjury as follows:

- I have reviewed and signed the original(s) of the document(s) identified above and the information contained in the Verified Document(s) is true and correct to the best of my knowledge and belief.
- I understand that Verified Document(s) filed in electronic form shall be treated for all purposes (both civil and criminal, including penalties of perjury) in the same manner as though signed or subscribed.
- I understand that the Verified Document(s) will be filed by my attorney in electronic form in connection with the above captioned case and that I have received and reviewed copies of the Verified Document(s) I have signed.
- I understand that my attorney is required by the court to retain the original signed Verified Document(s) for five years from date of discharge, dismissal or the conclusion of any pending appeals in this case and provide these documents to the court upon request at any time.

Signature of Debtor
 (If non individual, authorized corporate representative)

Rosalind Perlmutter, President

Print or Type Name (and title if applicable)

Martin L. Sandler 0070370

Print or Type Name of Attorney for Debtor

Signature of Joint Debtor (if applicable)

Print Name

305-379-6655

Phone:

UNITED STATES BANKRUPTCY COURT

Southern District of Florida
www.flsb.uscourts.gov

In Re: Pearl Art & Craft Supplies, Inc.

Case Number Chapter 11

Debtor(s) /

DECLARATION UNDER PENALTY OF PERJURY TO ACCOMPANY PETITIONS, SCHEDULES AND STATEMENTS FILED ELECTRONICALLY

Note: This declaration must be filed with each electronically filed initial petition or amended petition and must contain the imaged signature of the debtor. This declaration must also be filed with an initial schedule, SFA, Statement of Social Security Number, or Statement of Current Monthly Income (OBF 22) not filed with the initial petition or any amended schedules, SFA, Statement of Social Security Number, and/or Statement of Current Monthly Income (OBF 22) unless these documents contain an imaged signature of the debtor(s).

Check all documents that apply to this declaration

- Voluntary petition signed by me on April 7, 2010
Schedules signed by me on
Statement of Financial Affairs signed by me on
Statement of Social Security Number(s) signed by me on
Statement of Current Monthly Income (OBF 22) signed by me on
Amended voluntary petition signed by me on
Amended schedules signed by me on
Amended Statement of Financial Affairs signed by me on
Amended Statement of Social Security Number(s) signed by me on
Amended Statement of Current Monthly Income (OBF 22) signed by me on

I, Rosalind Perimutter, the undersigned debtor(s) hereby declare under penalty of perjury as follows:

- 1. I have reviewed and signed the original(s) of the document(s) identified above and the information contained in the Verified Document(s) is true and correct to the best of my knowledge and belief.
2. I understand that Verified Document(s) filed in electronic form shall be treated for all purposes (both civil and criminal, including penalties of perjury) in the same manner as though signed or subscribed.
3. I understand that the Verified Document(s) will be filed by my attorney in electronic form in connection with the above captioned case and that I have received and reviewed copies of the Verified Document(s) I have signed.
4. I understand that my attorney is required by the court to retain the original signed Verified Document(s) for five years from date of discharge, dismissal or the conclusion of any pending appeals in this case and provide these documents to the court upon request at any time.

Handwritten signature of Rosalind Perimutter

Signature of Debtor (If non individual, authorized corporate representative)

Rosalind Perimutter, President
Print or Type Name (and title if applicable)

Martin L. Sandler 0070370
Print or Type Name of Attorney for Debtor

Signature of Joint Debtor (if applicable)

Print Name

305-379-6655
Phone: