

United States Bankruptcy Court
SOUTHERN DISTRICT OF FLORIDA

Name of Debtor (if individual, enter Last, First, Middle): Kelley & Ferraro, LLP	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)/Complete EIN (if more than one, state all): 31-1538400	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 127 Public Square, 2200 Key Tower Cleveland, OH <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE 44114</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>
County of Residence or of the Principal Place of Business: Miami-Dade County, Florida	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>

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

ZIP CODE

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 Law Firm 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 house- hold purpose." <input checked="" type="checkbox"/> Debts are primarily business debts
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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).
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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 checked="" type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000	
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input 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	

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>	Name of Debtor(s): Kelley & Ferraro, LLP
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)

Location Where Filed:	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:	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 have 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>
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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 with 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(1)).

BI (Official Form) 1 (4/10)		Page 3	
Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): Kelley & Ferraro, LLP	
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.</p> <p>[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.</p> <p>[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>X _____ Signature of Attorney* Signature of Attorney for Debtor(s) Thomas E Lauria Lane E. Roesch Printed Name of Attorney for Debtor(s) WHITE & CASE LLP Firm Name 200 S. Biscayne Blvd., Suite 4900 Miami, FL 33131 Address 305-371-2700 Telephone Number January 26, 2011 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 the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual James L. Ferraro Printed Name of Authorized Individual Partner Title of Authorized Individual January 26, 2011 Date</p>			

**WRITTEN CONSENT
OF THE PARTNERS OF
KELLEY & FERRARO, LLP
AS OF JANUARY 25, 2011**

The undersigned, being all of the Partners (the "Partners") of Kelley & Ferraro, LLP, an Ohio registered limited liability partnership (the "Firm"), hereby jointly adopt the following unanimous resolutions:

WHEREAS, the Partners and the legal advisors of the Firm have reviewed and discussed with the Partners the Firm's current circumstances regarding the impact that certain judgments may have on the Firm's financial liquidity and ability to operate; and

WHEREAS, the Partners have evaluated and considered the information provided and the recommendations of the Firm's legal advisors.

NOW, THEREFORE, IT IS HEREBY RESOLVED, that, in the judgment of the Partners, it is desirable and in the best interests of the Firm, creditors of the Firm, the Partners and other interested parties, for the Firm to file a petition (the "Petition") seeking relief under the provisions of Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"); and it is

FURTHER RESOLVED, that the Petition is adopted in all respects, and that James L. Ferraro (the "Authorized Person") be, and hereby is, authorized and directed, on behalf of the Firm, to execute the Petition or authorize the execution of a filing of the Petition by the Firm and to cause the same to be filed (the "Chapter 11 Proceedings") with the United States Bankruptcy Court for the Southern District of Florida (the "Bankruptcy Court") at such time as the Authorized Person considers appropriate; and it is

FURTHER RESOLVED, that the Authorized Person be, and hereby is, authorized to execute and file all petitions, schedules, lists and other papers and to take any and all actions which he may deem necessary or proper in connection with the Chapter 11 Proceedings, and to retain and employ all assistance by legal counsel or otherwise, which he may deem necessary or proper with a view to the successful prosecution of the Chapter 11 Proceedings; and it is

FURTHER RESOLVED, that the Authorized Person be, and hereby is, authorized to retain on behalf of the Company the law firm of White & Case LLP, upon such terms and conditions as the Authorized Person shall approve, to render legal services to and represent the Firm in connection with the Chapter 11 Proceedings; and it is


FURTHER RESOLVED, that the Authorized Person be, and hereby is, authorized to retain on behalf of the Firm other attorneys, investment bankers, accountants, restructuring professionals, financial advisors and other professionals to assist in the Chapter 11 Proceedings, upon such terms and conditions as the Authorized Person shall approve, to assist the Firm in connection with the Chapter 11 Proceedings on such terms as are deemed necessary, proper and desirable; and it is


FURTHER RESOLVED, that all acts lawfully done or actions lawfully taken by the Authorized Person to file the voluntary petition for relief under Chapter 11 of the Bankruptcy Code or in any other connection with the Chapter 11 Proceedings, or any manner related thereto, or by virtue of these resolutions be, and hereby are, in all respects ratified, confirmed and approved; and it is

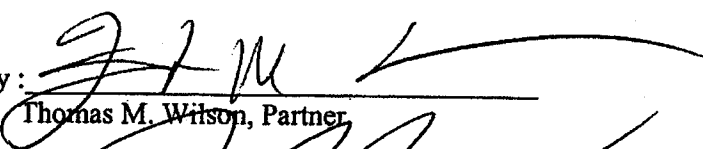
FURTHER RESOLVED, that the Authorized Person be, and hereby is, authorized and directed, in the name and on behalf of the Firm to take or cause to be taken any and all such further action and to execute and deliver or cause to be executed or delivered all such further agreements, documents, certificates, and undertakings, and to incur all such fees and expenses as in their judgment shall be necessary, appropriate, or advisable to effectuate the purpose and intent of any and all of the foregoing resolutions.

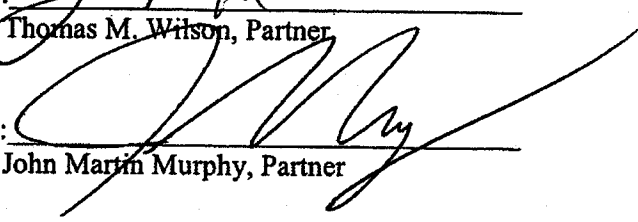
[signatures on following page]

In witness whereof, the undersigned have signed this consent as of the day and year first above-written.

By: 
James Z. Ferraro, Partner

By: 
Anthony Gallucci, Partner

By: 
Thomas M. Wilson, Partner

By: 
John Martin Murphy, Partner

United States Bankruptcy Court
Southern District of Florida

In re Kelley & Ferraro, LLP

Debtor

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is a list of creditors holding the 20 largest unsecured claims against the above-captioned debtor (collectively, the "Debtor"). The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101(30), or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency claim places the creditor among the holders of the 20 largest unsecured claims. The information contained herein shall not constitute an admission by, nor shall it be binding upon, the Debtor.

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
1. Lynn Arko Kelley 35275 South Woodland Hunting Valley, OH 44022	William T. Wuliger Wuliger, Fadel & Beyer The Brownell Building 1340 Sumner Court Cleveland, OH 44115 Tel: 216-781-7777 Fax: 216-781-0621	Litigation	Contingent/ Unliquidated and Disputed	Undetermined
2. Bevan & Associates 10360 Northfield Rd. Northfield, OH 44067	Bevan & Associates 10360 Northfield Rd. Northfield, OH 44067 Tel: 330-467-8571 Fax: 330-467-4493	Co-counsel Fees		\$66,592.21
3. Doran & Murphy, LLP 1234 Delaware Avenue Buffalo, NY 14209	Doran & Murphy, LLP 1234 Delaware Avenue Buffalo, NY 14209 Tel: 800-374-2144 Fax: 716-884-2146	Co-counsel Fees		\$21,467.21
4. Peirce, Raimond & Coulter, P.C. 2500 Gulf Tower 707 Grant Street Pittsburgh, PA 15219	Peirce, Raimond & Coulter, P.C. 2500 Gulf Tower 707 Grant Street Pittsburgh, PA 15219 Tel: 866-273-1941 Fax: 412-281-4229	Co-counsel Fees		\$17,644.35
5. Fred Chikovsky & Associates 1720 Harrison Street Suite 7A Hollywood, FL 33020	Fred Chikovsky & Associates 1720 Harrison Street Suite 7A Hollywood, FL 33020 Tel: 954-920-4438 Fax: 585-262-6361	Co-counsel Fees		\$15,685.02
6. David T. Cobb, PLLC 114 Cherry Hills Drive Jackson, MS 39211	David T. Cobb, PLLC 114 Cherry Hills Drive Jackson, MS 39211 Tel: 601-991-1136 Fax: 601-991-1140	Co-counsel Fees		\$14,290.83

7.	James Hartzog 1502 Midway Road Clinton, MS 39056	James Hartzog 1502 Midway Road Clinton, MS 39056 Tel: 601-925-9400 Fax: 901-625-9400	Co-counsel Fees		\$14,290.83
8.	Robert G. Taylor, II 3400 One Allen Center Houston, TX 77002	Robert G. Taylor, II 3400 One Allen Center Houston, TX 77002 Tel: 713-654-7799 Fax: 713-654-7814	Co-counsel Fees		\$12,926.54
9.	Cleveland Indians 2401 Ontario Street Cleveland, OH 44115	Cleveland Indians 2401 Ontario Street Cleveland, OH 44115 Tel: 216-420-4487 Fax:	Trade		\$9,975.87
10.	Weisse, Rettig, Rademacher 225 Ludington Street Escanaba, MI 49829	Weisse, Rettig, Rademacher 225 Ludington Street Escanaba, MI 49829 Tel: 906-786-3902 Fax: 906-786-6831	Co-counsel Fees		\$9,061.63
11.	James Humphreys 500 Virginia Street East, Ste. 800 Charleston, WV 25301	James Humphreys 500 Virginia Street East, Ste. 800 Charleston, WV 25301 Tel: 800-442-1161 Fax: 216-420-4430	Co-counsel Fees		\$6,586.64
12.	Alvin Schonfeld, DO 438 W. St. James Place Chicago, IL 60614	Alvin Schonfeld, DO 438 W. St. James Place Chicago, IL 60614 Tel: 773-472-2810 Fax: 773-472-2809	Trade		\$4,748.00
13.	Jonathan David The David Law Firm 10655 Six Pines Drive #260 The Woodlands, TX 77380	Jonathan David The David Law Firm 10655 Six Pines Drive #260 The Woodlands, TX 77380 Tel: 281-296-9090 Fax: 281-296-9494	Co-counsel Fees		\$4,540.98
14.	BP Fleet P.O. Box 70887 Charlotte, NC 28272	BP Fleet P.O. Box 70887 Charlotte, NC 28272 Tel: 800-299-5766 Fax:	Trade		\$3,892.00
15.	KeyCenter Properties, LLC 127 Public Square P.O. Box 74876 Cleveland, OH 44114	KeyCenter Properties, LLC 127 Public Square P.O. Box 74876 Cleveland, OH 44114 Tel: 216-685-9034 Fax:	Lease		\$2,720.44

16.	Timothy Koral, Esq. 1419 West 9th Street, #2 Cleveland, OH 44113	Timothy Koral, Esq. 1419 West 9th Street, #2 Cleveland, OH 44113 Tel: 216-861-8888 Fax:	Co-counsel Fees		\$2,680.00
17.	US Bank, NA P.O. Box 790117 St. Louis, MO 63179	US Bank, NA P.O. Box 790117 St. Louis, MO 63179 Tel: 800-685-5065 Fax:	Trade		\$2,093.06
18.	Joseph Honerlaw, Esq. Honerlaw & Honerlaw 9227 Winton Road Cincinnati, OH 45231	Joseph Honerlaw, Esq. Honerlaw & Honerlaw 9227 Winton Road Cincinnati, OH 45231 Tel: 513-931-2200 Fax: 513-931-2229	Co-counsel Fees		\$1,895.22
19.	Regas & Haag 3969 Convenience Circle N.W., Ste. 101 Canton, OH 44718	Regas & Haag 3969 Convenience Circle N.W., Ste. 101 Canton, OH 44718 Attn: John Regas, Esq. Tel: 330-649-9102 Fax: 330-649-9103	Co-counsel Fees		\$1,640.63
20.	Michael Dyer 131 Ludlow Street, Suite 1400 Dayton, OH 45402	Michael Dyer 131 Ludlow Street, Suite 1400 Dayton, OH 45402 Tel: 937-223-8888 Fax: 937-226-9420	Co-counsel Fees		\$1,468.83

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
www.flsb.uscourts.gov

In re:

Kelley & Ferraro, LLP,

Case No. 11- _____ - _____

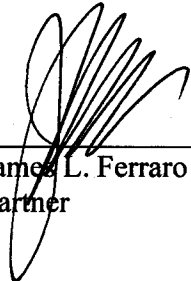
Chapter 11

Debtor.

DECLARATION CONCERNING CREDITOR LIST

I, James L. Ferraro, a Partner of Kelley & Ferraro, LLP (the "Debtor"), declare under penalty of perjury under the laws of the United States of America that I have reviewed the List of Creditors Holding 20 Largest Unsecured Claims submitted herewith and that the list is true and correct to the best of my knowledge, information and belief, with reliance on appropriate corporate employees and the Debtor's books and records.

Dated: January 26, 2011



James L. Ferraro
Partner