

B1 (Official Form 1)(4/10)

United States Bankruptcy Court Northern District of Georgia - Atlanta Division		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): TGS Kidz Academy at Fairview, LLC		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) 27-0748413		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): 100 Dudley Drive Ellenwood, GA <div style="text-align: right;">ZIP Code 30294</div>		Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP Code</div>
County of Residence or of the Principal Place of Business: Henry		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div>		Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div>
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 checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input checked="" 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 checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000		
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
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 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		

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): TGS Kidz Academy at Fairview, LLC
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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>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

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

Name of Debtor(s):

TGS Kidz Academy at Fairview, LLC

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

X /s/ Gregory D. Ellis
Signature of Attorney for Debtor(s)

Gregory D. Ellis GA Bar no. 245310
Printed Name of Attorney for Debtor(s)

Lamberth, Cifelli, Stokes, Ellis & Nason, P.A.
Firm Name

3343 Peachtree Road, N.E.
Ste. 550
Atlanta, GA 30326

Address

404-262-7373 Fax: 404-262-9911
Telephone Number

April 26, 2011
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X _____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Sarah Y. Morton
Signature of Authorized Individual

Sarah Y. Morton
Printed Name of Authorized Individual

Bankruptcy Manager
Title of Authorized Individual

April 26, 2011
Date

**CERTIFIED COPY OF RESOLUTIONS ADOPTED
BY
THE MEMBERS OF
TGS KIDZ ACADEMY AT FAIRVIEW, LLC**

April 26, 2011

The undersigned, constituting the members (the "Members") of TGS Kidz Academy at Fairview, LLC, a Georgia limited liability company (the "Company") and in such capacity, do hereby consent to and take the following actions and do hereby adopt the following resolutions as of the date first above written:

1. The Members have duly considered the Company filing a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Georgia, and have determined that doing so is advisable and in the best interests of the Company.

2. Sarah Y. Morton is hereby authorized, directed, and empowered to serve as Bankruptcy Manager of the Company and to manage the Company in her capacity as Bankruptcy Manager as Debtor-in-Possession.

3. Sarah Y. Morton is further authorized, directed and empowered to retain on behalf of the Company, Lamberth, Cifelli, Stokes, Ellis & Nason, P.A. (the "Firm"), to render legal services to, and to represent, the Company as Debtor-in-Possession in the bankruptcy case and related proceedings.

4. The undersigned further authorize and direct Sarah Y. Morton to employ, on behalf of the Company, such other professionals as are determined to be reasonably necessary to assist the Company in connection with the bankruptcy case.

5. The undersigned further authorize the Firm to rely upon or follow the directions of Sarah Y. Morton in connection with any matter relating to the bankruptcy case and related proceedings.

6. The undersigned further authorize Sarah Y. Morton to take any and all such further action and to execute and deliver any and all such further instruments and documents and to pay all such expenses, in each case as in her judgment shall be necessary or desirable to fully carry out the intent and accomplish the purposes of the resolutions adopted hereby.

7. The undersigned further state that all acts lawfully done or actions lawfully taken by Sarah Y. Morton in connection with the bankruptcy proceedings of the Company or any matter related thereto or by virtue of these resolutions are hereby in all respects ratified, confirmed, and approved.

This Certified Copy of Resolutions may be executed in counterparts. Each counterpart shall be treated for all purposes as a true original, and together the execution of counterparts shall have the same effect as the execution of one document.

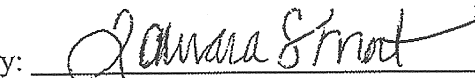
[SIGNATURE PAGE FOLLOWS]

To evidence the parties' agreement to this Certified Copy of Resolutions Adopted by the Members of TGS Kidz Academy at Fairview, LLC, they have executed and delivered it on this 26th day of April, 2011, but as of the date set forth in the preamble.

TGS KIDZ ACADEMY AT FAIRVIEW, LLC

By: _____
Shamea Y. Morton f/k/a Shamea Y.
Smallwood, Member

By:  _____
Glenda Mechelle Morton, Member

By:  _____
Tawuana Shannita Morton f/k/a Tawuana
Taylor, Member

To evidence the parties' agreement to this Certified Copy of Resolutions Adopted by the Members of TGS Kidz Academy at Fairview, LLC, they have executed and delivered it on this 26th day of April, 2011, but as of the date set forth in the preamble.

TGS KIDZ ACADEMY AT FAIRVIEW, LLC

By: 
Shamea Y. Morton f/k/a Shamea Y.
Smallwood, Member

By: _____
Glenda Mechelle Morton, Member

By: _____
Tawuana Shannita Morton f/k/a Tawuana
Taylor, Member

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Northern District of Georgia - Atlanta Division**

In re TGS Kidz Academy at Fairview, LLC 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>
SouthCrest Bank 5955 Statebridge Road Suite 100 Duluth, GA 30097	SouthCrest Bank 5955 Statebridge Road, Ste 100 Duluth, GA 30097 678-734-3501	Judgment on Suit Regarding Leased Premises	Disputed	105,473.00
Dorwain Bess 2204 Victor Court Conyers, GA 30094	Dorwain Bess 2204 Victor Court Conyers, GA 30094	Investor		85,000.00
Abel and Drucilla Johnson 2689 Jamestown Way Decatur, GA 30034	Abel and Drucilla Johnson 2689 Jamestown Way Decatur, GA 30034	Investor		50,000.00
Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Income Taxes		38,000.00
Suddie Chambers 616 Granite Trace Stone Mountain, GA 30088	Suddie Chambers 616 Granite Trace Stone Mountain, GA 30088	Investor		25,000.00
New Generations Learning Center c/o Gwendalyn Williams 3271 Turner Hill Road Lithonia, GA 30038	New Generations Learning Center c/o Gwendalyn Williams 3271 Turner Hill Road Lithonia, GA 30038	Services		24,500.00
Utica National Insurance Group Billing Department P.O. Box 6532 Utica, NY 13502	Utica National Insurance Group Billing Department P.O. Box 6532 Utica, NY 13502	Insurance		9,763.10
Georgia Department of Revenue Sales & Use Tax Division P.O. Box 105296 Atlanta, GA 30348	Georgia Department of Revenue Sales & Use Tax Division P.O. Box 105296 Atlanta, GA 30348	Georgia State Withholding Tax		5,700.00
Scana Energy PO Box 100157 Columbia, SC 29202	Scana Energy PO Box 100157 Columbia, SC 29202	Electric & Gas		2,100.00

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

In re **TGS Kidz Academy at Fairview, LLC**

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>
Henry County Water and Sewer Authority 1695 HWY 20 West McDonough, GA 30253	Henry County Water and Sewer Authority 1695 HWY 20 West McDonough, GA 30253	Water & Sewer		1,500.00
Patriot Fire Protection, Inc. P.O. Box 402 Locust Grove, GA 30248	Patriot Fire Protection, Inc. P.O. Box 402 Locust Grove, GA 30248	Fire System Services		1,500.00
Paychex, Inc. 600 Town Park Lane Suite 100 Kennesaw, GA 30144	Paychex, Inc. 600 Town Park Lane Suite 100 Kennesaw, GA 30144	Payroll		587.00
Cintas #201 Decatur P.O. Box 630910 Cincinnati, OH 45263	Cintas #201 Decatur P.O. Box 630910 Cincinnati, OH 45263	Janitorial Services		235.00
Oceans EWS 1502 Meredith Park Drive McDonough, GA 30253	Oceans EWS 1502 Meredith Park Drive McDonough, GA 30253	Various Services		200.00
Satellite Security, Inc. P.O. Box 322 Palmetto, GA 30268	Satellite Security, Inc. P.O. Box 322 Palmetto, GA 30268	Security		126.00
Atlanta Office Machines 552 Cobb Parkway SE Marietta, GA 30060	Atlanta Office Machines 552 Cobb Parkway SE Marietta, GA 30060	Office Equipment Services		82.50
Great American Leasing Corp. P.O. Box 660831 Dallas, TX 75266	Great American Leasing Corp. P.O. Box 660831 Dallas, TX 75266	Equipment Services		Unknown
Snapping Shoals EMC P.O. Box 509 Covington, GA 30015	Snapping Shoals EMC P.O. Box 509 Covington, GA 30015	Electricity		Unknown
The Hartford P.O. Box 2907 Hartford, CT 06104	The Hartford P.O. Box 2907 Hartford, CT 06104	Insurance		Unknown

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

In re **TGS Kidz Academy at Fairview, LLC**

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 Bankruptcy Manager 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 **April 26, 2011**

Signature **/s/ Sarah Y. Morton**

Sarah Y. Morton
Bankruptcy Manager

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
Northern District of Georgia - Atlanta Division**

In re **TGS Kidz Academy at Fairview, LLC**

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Bankruptcy Manager 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: **April 26, 2011**

/s/ Sarah Y. Morton

Sarah Y. Morton/Bankruptcy Manager
Signer/Title

Abel and Drucilla Johnson
2689 Jamestown Way
Decatur, GA 30034

Atlanta Office Machines
552 Cobb Parkway SE
Marietta, GA 30060

Cintas #201 Decatur
P.O. Box 630910
Cincinnati, OH 45263

Dorwain Bess
2204 Victor Court
Conyers, GA 30094

Georgia Department of Revenue
Sales & Use Tax Division
P.O. Box 105296
Atlanta, GA 30348

Great American Leasing Corp.
P.O. Box 660831
Dallas, TX 75266

Henry County
Water and Sewer Authority
1695 HWY 20 West
McDonough, GA 30253

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

New Generations Learning Center
c/o Gwendalyn Williams
3271 Turner Hill Road
Lithonia, GA 30038

Oceans EWS
1502 Meredith Park Drive
McDonough, GA 30253

Patriot Fire Protection, Inc.
P.O. Box 402
Locust Grove, GA 30248

Paychex, Inc.
600 Town Park Lane
Suite 100
Kennesaw, GA 30144

Sarah Morton
4599 Dogwood Farms
Decatur, GA 30034

Satellite Security, Inc.
P.O. Box 322
Palmetto, GA 30268

Scana Energy
PO Box 100157
Columbia, SC 29202

Snapping Shoals EMC
P.O. Box 509
Covington, GA 30015

SouthCrest Bank
5955 Statebridge Road
Suite 100
Duluth, GA 30097

Suddie Chambers
616 Granite Trace
Stone Mountain, GA 30088

The Hartford
P.O. Box 2907
Hartford, CT 06104

Utica National Insurance Group
Billing Department
P.O. Box 6532
Utica, NY 13502

**United States Bankruptcy Court
Northern District of Georgia - Atlanta Division**

In re **TGS Kidz Academy at Fairview, LLC**

Debtor(s)

Case No.
Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **TGS Kidz Academy at Fairview, LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

April 26, 2011

Date

/s/ Gregory D. Ellis

Gregory D. Ellis

Signature of Attorney or Litigant

Counsel for **TGS Kidz Academy at Fairview, LLC**

Lamberth, Cifelli, Stokes, Ellis & Nason, P.A.

3343 Peachtree Road, N.E.

Ste. 550

Atlanta, GA 30326

404-262-7373 Fax:404-262-9911

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

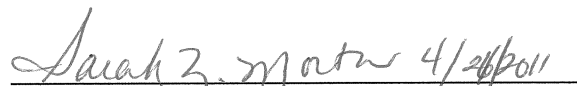
IN RE: : CASE NO. _____
: :
TGS KIDZ ACADEMY AT FAIRVIEW, LLC, : CHAPTER 11
: :
Debtor. : JUDGE _____

SWORN STATEMENT UNDER PENALTY OF PERJURY

I, Sarah Y. Morton, as Bankruptcy Manager for TGS Kidz Academy at Fairview, LLC, a Georgia limited liability company, do hereby swear under penalty of perjury and pursuant to 11 U.S.C. § 1116(1)(B) that no balance sheet, statement of operations, or cash-flow statement has been prepared for TGS Kidz Academy at Fairview, LLC.

Respectfully submitted this 26th day of April, 2011.

TGS KIDZ ACADEMY AT FAIRVIEW, LLC



Sarah Y. Morton, Bankruptcy Manager

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

OMB No. 1545-0099

For calendar year 2010, or tax year beginning _____, 2010, ending _____, 20 _____.

2010

▶ See separate instructions.

A Principal business activity <u>CHILDCARE</u>	Print or type.	Name of partnership <u>TGS KIDZ ACADEMY AT FAIRVIEW LLC</u>	D Employer identification number <u>27-0748413</u>
B Principal product or service <u>CHILDCARE</u>		Number, street, and room or suite no. If a P.O. box, see the instructions. <u>100 DUDLEY DRIVE</u>	E Date business started <u>08-17-2009</u>
C Business code number <u>624410</u>		City or town, state, and ZIP code <u>Ellenwood, GA 30294</u>	F Total assets (see the instructions) <u>\$ 47,891</u>

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ 3
- J** Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

I n c o m e	1 a Gross receipts or sales	1a	<u>820,809</u>		
	b Less returns and allowances	1b		1c	<u>820,809</u>
	2 Cost of goods sold (Schedule A, line 8)	2		<u>115,699</u>	
	3 Gross profit. Subtract line 2 from line 1c	3		<u>705,110</u>	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	4			
	5 Net farm profit (loss) (attach Schedule F (Form 1040))	5			
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6			
	7 Other income (loss) (attach statement) <i>Statement #2</i>	7		<u>98,499</u>	
8 Total income (loss). Combine lines 3 through 7	8		<u>803,609</u>		
D e d u c t i o n s (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)	9		<u>359,418</u>	
	10 Guaranteed payments to partners	10		<u>2,904</u>	
	11 Repairs and maintenance	11		<u>79,558</u>	
	12 Bad debts	12			
	13 Rent	13		<u>96,000</u>	
	14 Taxes and licenses <i>See ATT_PTL</i>	14		<u>40,178</u>	
	15 Interest	15			
	16 a Depreciation (if required, attach Form 4562)	16a	<u>62,474</u>		
	b Less depreciation reported on Schedule A and elsewhere on return	16b		16c	<u>62,474</u>
	17 Depletion (Do not deduct oil and gas depletion.)	17			
18 Retirement plans, etc.	18				
19 Employee benefit programs	19				
20 Other deductions (attach statement) <i>Statement #4</i>	20		<u>296,923</u>		
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21		<u>937,455</u>		
22 Ordinary business income (loss). Subtract line 21 from line 8	22		<u>(133,846)</u>		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager: _____ Date: 03-02-2011

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name <u>LAURA F WILLIAMS CPA</u>	Preparer's signature <u>LAURA F WILLIAMS CPA</u>	Date <u>03-02-2011</u>	Check <input checked="" type="checkbox"/> if self-employed	PTIN <u>000000000</u>
	Firm's name ▶ <u>CPA ON DUTY</u>	Firm's EIN ▶ <u>000000000</u>			
	Firm's address ▶ <u>5000 AUSTELL POWDER SPGS RD STE 220 Austell, GA 30106</u>	Phone no. <u>(770) 732-0244</u>			

Schedule A Cost of Goods Sold (see the instructions)

1	Inventory at beginning of year	1	
2	Purchases less cost of items withdrawn for personal use	2	115,699
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	115,699
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	115,699

- 9a Check all methods used for valuing closing inventory:
- (i) Cost as described in Regulations section 1.471-3
 - (ii) Lower of cost or market as described in Regulations section 1.471-4
 - (iii) Other (specify method used and attach explanation) ▶
- b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)
- c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)
- d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? Yes No
- e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
- If "Yes," attach explanation.

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:		Yes	No
a	<input type="checkbox"/> Domestic general partnership		
b	<input type="checkbox"/> Domestic limited partnership		
c	<input checked="" type="checkbox"/> Domestic limited liability company		
d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership		
f	<input type="checkbox"/> Other ▶		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		X
3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		X
4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

		Yes	No
5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details		X
6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		X
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		X
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
10	At any time during calendar year 2010, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ▶		X
11	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		X
12a	Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		X
b	Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
c	Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		X
13	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year) ▶ <input type="checkbox"/>		
14	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
15	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		X
17	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ 0		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP	▶ SHAMEA Y SMALLWOOD	Identifying number of TMP	▶
If the TMP is an entity, name of TMP representative	▶	Phone number of TMP	▶
Address of designated TMP	▶ 125 SHORELINE DRIVE Fayetteville, GA 30215		

Schedule K		Partners' Distributive Share Items	Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	(133,846)
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities (attach statement)	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Guaranteed payments	4	2,904
	5	Interest income	5	
	6	Dividends: a Ordinary dividends	6a	
		b Qualified dividends	6b	
	7	Royalties	7	
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
b	Collectibles (28%) gain (loss)	9b		
c	Unrecaptured section 1250 gain (attach statement)	9c		
10	Net section 1231 gain (loss) (attach Form 4797)	10		
11	Other income (loss) (see instructions) Type ▶	11		
Deductions	12	Section 179 deduction (attach Form 4562)	12	
	13a	Contributions	13a	
	b	Investment interest expense	13b	
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d	Other deductions (see instructions) Type ▶ Statement # 14	13d	2,904	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	(41,801)
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	268,405
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶	15d	
	e	Other rental credits (see instructions) Type ▶	15e	
	f	Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	
	c	Gross income sourced at partner level	16c	
		Foreign gross income sourced at partnership level		
	d	Passive category ▶ e General category ▶ f Other ▶	16f	
		Deductions allocated and apportioned at partner level		
	g	Interest expense ▶ h Other ▶	16h	
		Deductions allocated and apportioned at partnership level to foreign source income		
	i	Passive category ▶ j General category ▶ k Other ▶	16k	
	l	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l	
m	Reduction in taxes available for credit (attach statement)	16m		
n	Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties-gross income	17d	
	e	Oil, gas, and geothermal properties-deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
b	Investment expenses	20b		
c	Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of						1	(133,846)
Schedule K, lines 12 through 13d, and 16l							
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a General partners							
b Limited partners		(133,846)					

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets	15,110		119,000	
b	Less accumulated depreciation	8,635	6,475	71,109	47,891
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets		6,475		47,891
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts		6,475		47,891
22	Total liabilities and capital		6,475		47,891

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books	(133,846)	6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	
a	Depreciation \$				
b	Travel and entertainment \$		8	Add lines 6 and 7	
5	Add lines 1 through 4	(133,846)	9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	(133,846)

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year		6	Distributions: a Cash	
2	Capital contributed: a Cash		b	Property	
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books	(133,846)			
4	Other increases (itemize):		8	Add lines 6 and 7	
5	Add lines 1 through 4	(133,846)	9	Balance at end of year. Subtract line 8 from line 5	(133,846)

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2010
Attachment
Sequence No. **67**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TGS KIDZ ACADEMY AT FAIRVIEW LLC

FORM 1065

27-0748413

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see the instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	▶ 13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	51,945
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	1,850
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property	Statement # 50					4,400
c	7-year property		29,945	7	HY	200 DB	4,279
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	62,474
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

EEA

Form 4562 (2010)

Form **8879-PE**

**IRS e-file Signature Authorization
for Form 1065**

OMB No. 1545-2042

For calendar year 2010, or tax year beginning _____, 2010, ending _____, 20_____.

2010

Department of the Treasury
Internal Revenue Service

▶ See instructions. Do not send to the IRS. Keep for your records.

Name of partnership

TGS KIDZ ACADEMY AT FAIRVIEW LLC

Employer identification number

27-0748413

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	820,809
2	Gross profit (Form 1065, line 3)	2	705,110
3	Ordinary business income (loss) (Form 1065, line 22)	3	(133,846)
4	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	4	
5	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	5	

Part II Declaration and Signature Authorization of General Partner or Limited Liability Company Member Manager (Be sure to get a copy of the partnership's return)

Under penalties of perjury, I declare that I am a general partner or limited liability company member manager of the above partnership and that I have examined a copy of the partnership's 2010 electronic return of partnership income and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the partnership's electronic tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return. I have selected a personal identification number (PIN) as my signature for the partnership's electronic income tax return.

General Partner or Limited Liability Company Member Manager's PIN: check one box only

- I authorize _____ to enter my PIN _____ as my signature on the partnership's 2010 electronically filed income tax return.
ERO firm name do not enter all zeros
- As a general partner or limited liability company member manager of the partnership, I will enter my PIN as my signature on the partnership's 2010 electronically filed income tax return.

General partner or limited liability company member manager's signature ▶ _____

Title ▶ **MANAGING MEMBER**

Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2010 electronically filed income tax return for the partnership indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **LAURA F WILLIAMS CPA**

Date ▶ **03-02-2011**

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Federal Supporting Statements

2010 PG01

Name(s) as shown on return

FEIN

TGS KIDZ ACADEMY AT FAIRVIEW LLC

27-0748413

Form 1065 Line 7 - Other Income

Statement # 2

DESCRIPTION
FOOD PROGRAM

AMOUNT

98,499

TOTAL

98,499

Form 1065 Line 20 - Other Deductions

PG01
Statement # 4

DESCRIPTION

AMOUNT

Accounting
Automobile and truck expense
Bank Charges
Cell Phone
Consulting
Credit and collection costs
Education and training
Equipment rent
Insurance
Janitorial
Legal and professional
Office expense
Security
Telephone
Utilities
Waste removal

500
142,000
7,246
1,200
13,000
3,360
8,000
16,887
34,800
20,400
4,300
11,342
1,228
7,020
23,936
1,704

TOTAL

296,923

Form 1065, Schedule K, Line 13d

PG01
Statement # 14

Description

Amount

Amounts Paid for Medical Insurance

2,904

Total

2,904

Federal Supporting Statements

2010 PG01

Name(s) as shown on return

FEIN

TGS KIDZ ACADEMY AT FAIRVIEW LLC

27-0748413

FORM 4562 - LINE 19B

Statement # 50

<u>BASIS</u>	<u>RP</u>	<u>CV</u>	<u>METHOD</u>	<u>DEDUCTION</u>
11,000	5	HY	200 DB	2,200
11,000	5	HY	200 DB	2,200
TOTALS				<u><u>4,400</u></u>

CLIENT COPY

1065

Overflow Statement

2010
Page 1

Name(s) as shown on return

FEIN

TGS KIDZ ACADEMY AT FAIRVIEW LLC

27-0748413

PAYROLL TAXES

Description	Amount
SOCIAL SECURITY	\$ 24,176
MEDICARE	5,654
FUTA	1,813
SUTA	1,949
	6,193
Total:	\$ 39,785

INCOME

Description	Amount
FEE A CHIDCARE SERVICE INC	\$ 504
MAXIMUS INC GA CAPS	239,265
CHILDREN FEES PAID	469,040
AFTER SCHOOL PROGRAM	112,000
Total:	\$ 820,809

CLIENT COPY