Case 12-24428-reb Doc 1 Filed 12/31/12 Entered 12/31/12 15:17:32 Desc Main Document Page 1 of 25

B1 (Official Form 1)(12/11)		odinoni	<u> </u>	90 1 01				
	States Bank rthern District						Vol	untary Petition
Name of Debtor (if individual, enter Last, Firs Ace Hardware & Building Center, I			Name	of Joint De	ebtor (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-Taxp (if more than one, state all) 58-2004092	ayer I.D. (ITIN) No./	Complete EIN	Last fo	our digits of than one, state	f Soc. Sec. or	Individual-	Γaxpayer I.I	D. (ITIN) No./Complete EIN
Street Address of Debtor (No. and Street, City, 4344 Old Hwy 76 Blue Ridge, GA	and State):	ZIP Code	Street	Address of	Joint Debtor	(No. and Str	reet, City, ar	nd State): ZIP Code
County of Residence or of the Principal Place of		30513	Count	y of Reside	ence or of the	Principal Pla	ace of Busir	ness:
Fannin								
Mailing Address of Debtor (if different from st P.O. Box 1280 Blue Ridge, GA	reet address):	ZIP Code	Mailin	g Address	of Joint Debt	or (if differe	nt from stre	et address): ZIP Code
Location of Principal Assets of Business Debto (if different from street address above):	Location of Principal Assets of Business Debtor (if different from street address above):							
Type of Debtor (Form of Organization) (Check one box)		of Business			•	of Bankrup Petition is Fi	•	Jnder Which
(Form of Organization) (Check one box) ☐ Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. ☐ Corporation (includes LLC and LLP) ☐ Partnership ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.) ☐ Commodity Broker ☐ Clearing Bank		efined	☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt	er 7 er 9 er 11 er 12	☐ Cl of ☐ Cl of	napter 15 Pe a Foreign M napter 15 Pe a Foreign M	etition for Recognition Main Proceeding etition for Recognition Nonmain Proceeding	
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	ntry of debtor's center of main interests: Tax-Exempt Entity (Check box, if applicable) country in which a foreign proceeding			"incurred by an individual primarily for				
Filing Fee (Check one bo	x)	Check on		11 1	-	ter 11 Debte		\ \
Full Filing Fee attached ☐ 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. ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. ☐ A plan is being filed with this petition. ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).				51D). owed to insiders or affiliates) ind every three years thereafter)				
Statistical/Administrative Information Debtor estimates that funds will be available for distribution to unsecured creditors. Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.								
Estimated Number of Creditors	1,000- 5,000 10,000		5,001- 0,000	50,001- 100,000	OVER 100,000			
Estimated Assets	\$1,000,001 \$10,000,001 to \$10 to \$50 million million	to \$100 to] 100,000,001 5 \$500 nillion	\$500,000,001 to \$1 billion	More than \$1 billion			
Estimated Liabilities	\$1,000,001 \$10,000,001 to \$10 to \$50 million million	to \$100 to		\$500,000,001 to \$1 billion	More than \$1 billion			

Case 12-24428-reb Doc 1 Filed 12/31/12 Entered 12/31/12 15:17:32 Desc Main Document Page 2 of 25

B1 (Official Form 1)(12/11) Page 2 Name of Debtor(s): **Voluntary Petition** Ace Hardware & Building Center, Inc. (This page must be completed and filed in every case) All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet) Location Case Number: Date Filed: Where Filed: - None -Location Case Number: Date Filed: Where 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: - None -District: Relationship: Judge: Exhibit B Exhibit A (To be completed if debtor is an individual whose debts are primarily consumer debts.) (To be completed if debtor is required to file periodic reports (e.g., I, the attorney for the petitioner named in the foregoing petition, declare that I forms 10K and 10Q) with the Securities and Exchange Commission 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 pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 under each such chapter. I further certify that I delivered to the debtor the notice and is requesting relief under chapter 11.) required by 11 U.S.Ĉ. §342(b). ☐ Exhibit A is attached and made a part of this petition. Signature of Attorney for Debtor(s) (Date) 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(1)).

B1 (Official Form 1)(12/11)

Page 3

Voluntary Petition

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

Signatures

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

I declare under penalty of perjury that the information provided in this petition is true and correct.

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

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

X

Signature of Debtor

X.

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X /s/ J HAYDEN KEPNER JR

Signature of Attorney for Debtor(s)

J HAYDEN KEPNER JR 416616

Printed Name of Attorney for Debtor(s)

Scroggins & Williamson

Firm Name

127 Peachtree St. NE 1500 Candler Bldg. Atlanta, GA 30303

Address

Email: centralstation@swlawfirm.com 404-893-3880 Fax: 404-893-3886

404-093-3000 Fax: 404-093-3

Telephone Number

December 31, 2012

Date

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

Signature of Debtor (Corporation/Partnership)

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

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

X /s/ James Lamar Lance

Signature of Authorized Individual

James Lamar Lance

Printed Name of Authorized Individual

Owner, Manager

Title of Authorized Individual

December 31, 2012

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.)

Name of Debtor(s):

- ☐ 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

Ace Hardware & Building Center, Inc.

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

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

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

Social-Security number (If the bankrutpcy 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.)

V

Date

Address

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.

WRITTEN CONSENT OF THE SOLE MANAGER OF ACE HARDWARE & BUILDING CENTER, LLC DECEMBER 14, 2012

The undersigned, being the Members of Ace Hardware & Building Center, LLC, a Georgia limited liability company (the "Company"), does hereby consent to and adopt the following resolutions, and directs that this written consent be filed with the minutes of the proceedings of the Company:

RESOLVED, that in the judgment of the Members, it is desirable and in the best interests of the Company, its creditors, members, employees, and other interested parties that a petition be filed by the Company seeking relief under the provisions of chapter 11 of title 11, United States Code (the "Code");

RESOLVED, that James Lamar Lance and any other person duly designated as an officer of the Company (each, an "Authorized Officer" and together, the "Authorized Officers"), are, and each of them is, hereby authorized and empowered on behalf of, and in the name of, the Company to execute and verify or certify a petition under chapter 11 of the Code and to cause the same to be filed in the United States Bankruptcy Court for the Northern District of Georgia, at such time as such Authorized Officer executing the same shall determine and in such form as such Authorized Officer may approve (such approval to be conclusively evidenced by the execution of the petition);

RESOLVED, that the firm of Scroggins & Williamson, P.C., with an office currently located in Atlanta, Georgia, be, and it hereby is, employed under a general retainer as attorneys for the Company in connection with the prosecution of the Company's case under chapter 11 of the Code;

RESOLVED, that each of the Authorized Officers, or their designate, be, and each of them hereby is, authorized to execute and file any and all petitions, schedules, motions, lists, applications, pleadings, and other papers, to take any and all such other and further actions which the Authorized Officers or the Company's legal counsel may deem necessary or appropriate to file the voluntary petition for relief under chapter 11 of the Code, and perform any and all further acts and deeds which they deem necessary, proper and desirable in connection with the chapter 11 case, with a view to the successful prosecution of such case;

RESOLVED, that the Company be, and hereby is, authorized to pay all fees and expenses incurred by it or for its account in connection with the transactions approved in any or all of the foregoing Resolutions, and all transactions related thereto, and each Authorized Officer, or their designate, be, and each of them hereby is, authorized, empowered and directed to make said payments as such Authorized Officer or designate may deem necessary, appropriate, advisable or desirable, such payment by any such officer to constitute conclusive evidence of such officer's determination and approval of the necessity, appropriateness, advisability or desirability thereof; and

RESOLVED, that to the extent that any of the actions authorized by any of the foregoing Resolutions have been taken by the Authorized Officers of the Company on its behalf, such actions are hereby ratified and confirmed in their entirety.

IN WITNESS WHEREOF, the undersigned have executed this consent as of the date first written above.

ACE HARDWARE & BUILDING CENTER, LLC:

Name: JAMES LAMAR LANCE

Member OWNER/MANAGER

Case 12-24428-reb Doc 1 Filed 12/31/12 Entered 12/31/12 15:17:32 Desc Main Document Page 6 of 25

B4 (Official Form 4) (12/07)

United States Bankruptcy Court Northern District of Georgia

In re	Ace Hardware & Building Center, Inc.			
		Debtor(s)	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)
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]
SBA-NC	SBA-NC		subject to setojj	1,300,000.00
NORTH CAROLINA DISTRICT OFFICE 6302 FAIRVIEW RD SUITE 30 CHARLOTTE, NC 28210	NORTH CAROLINA DISTRICT OFFICE 6302 FAIRVIEW RD CHARLOTTE, NC 28210			1,300,000.00
SBA-GA 212 RIVER FRON DR SUITE 100 LITTLE ROCK, AR 72202	SBA-GA 212 RIVER FRON DR SUITE 100 LITTLE ROCK, AR 72202			350,000.00
BLUELINX CORP P O BOX 102110 ATLANTA, GA 30368-0110	BLUELINX CORP P O BOX 102110 ATLANTA, GA 30368-0110			68,413.38
DEALERS WAREHOUSE P.O. BOX 190 POWELL, TN 37849	DEALERS WAREHOUSE P.O. BOX 190 POWELL, TN 37849			58,148.03
FANNIN COUNTY TAX COMMISSIONER 420 W MAIN ST STE 1 BLUE RIDGE, GA 30513	FANNIN COUNTY TAX COMMISSIONER 420 W MAIN ST STE 1 BLUE RIDGE, GA 30513			20,657.99
LISTER DISTRIBUTION INC P O BOX 3023 KNOXVILLE, TN 37927-3023	LISTER DISTRIBUTION INC P O BOX 3023 KNOXVILLE, TN 37927-3023			13,223.42
JGA BEACON INC P O BOX 100639 ATLANTA, GA 30384-0639	JGA BEACON INC P O BOX 100639 ATLANTA, GA 30384-0639			13,191.29
UNIVERSAL FOREST PRODUCTS ATTN: CHRISTINA PO BOX 127 STOCKERTOWN, PA 18083-0127	UNIVERSAL FOREST PRODUCTS ATTN: CHRISTINA PO BOX 127 STOCKERTOWN, PA 18083-0127			11,365.00
LANCASTER P O BOX 740209-DEPT40190 ATLANTA, GA 30374-0209	LANCASTER P O BOX 740209-DEPT40190 ATLANTA, GA 30374-0209			9,773.74

Case 12-24428-reb Doc 1 Filed 12/31/12 Entered 12/31/12 15:17:32 Desc Main Document Page 7 of 25

B4 (Offi	cial Form 4) (12/07) - Cont.		
In re	Ace Hardware & Building Center, Inc.	Case No.	
	Debtor(s)		

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
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]
Browning Straw	Browning Straw			8,435.70
P.O. Box 168	P.O. Box 168			
Alamo, GA 30411	Alamo, GA 30411			
ROCKY BRANDS	ROCKY BRANDS WHOLESALE, LLC			7,751.36
WHOLESALE, LLC	P.O. BOX 644744			
P.O. BOX 644744	PITTSBURGH, PA 15264-4744			
PITTSBURGH, PA				
15264-4744	HICKS INC			7 257 00
HICKS INC. PO BOX 232	HICKS INC. PO BOX 232			7,257.09
LUVERNE, AL 36049	LUVERNE, AL 36049			
ACUSPORT CORPORATION	ACUSPORT CORPORATION			5,436.30
PO BOX 645015	PO BOX 645015			5,436.30
CINCINNATI, OH 45264-5015	CINCINNATI, OH 45264-5015			
Pitney Bowes (Murphy	Pitney Bowes (Murphy Store)			4,134.56
Store)	2225 American Drive			4,134.30
2225 American Drive	Neenah, WI 54956			
Neenah, WI 54956	Neerian, Wi 34330			
BOISE CASCADE BUILDING	BOISE CASCADE BUILDING			3.284.92
MATERIALS	MATERIALS			3,204.32
DISTRIBUTION, LLC	DISTRIBUTION, LLC			
P.O. BOX 741597	P.O. BOX 741597			
ATLANTA, GA 30374-1597	ATLANTA, GA 30374-1597			
WIN WHOLESALE	WIN WHOLESALE			2,880.70
PO BPX 105525	PO BPX 105525			_,0000
ATLANTA, GA 30348-5525	ATLANTA, GA 30348-5525			
CEDAR CREEK LLC	CEDAR CREEK LLC			1,757.58
PO BOX 843704	PO BOX 843704			1,1 01 100
DALLAS, TX 75284-3704	DALLAS, TX 75284-3704			
THE DELANEY CO	THE DELANEY CO			1,726.12
P O BOX 384	P O BOX 384			,
CUMMING, GA 30028	CUMMING, GA 30028			
DYKE INDUSTRIES INC	DYKE INDUSTRIES INC			1,564.30
6600 BEST FRIEND RD	6600 BEST FRIEND RD			,
NORCROSS, GA 30071	NORCROSS, GA 30071			
PROFORM TECHNOLOGIES	PROFORM TECHNOLOGIES INC			1,013.15
INC	315 RAILROAD AVE SUITE 218			
315 RAILROAD AVE SUITE	RIVERTON, WY 82501-3561		1	
218				
RIVERTON, WY 82501-3561				

Case 12-24428-reb Doc 1 Filed 12/31/12 Entered 12/31/12 15:17:32 Desc Main Document Page 8 of 25

B4 (Offic	cial Form 4) (12/07) - Cont.		
In re	Ace Hardware & Building Center, 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 Owner, 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	December 31, 2012	Signature	/s/ James Lamar Lance	
			James Lamar Lance	
			Owner, 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.

Case 12-24428-reb Doc 1 Filed 12/31/12 Entered 12/31/12 15:17:32 Desc Main Document Page 9 of 25

United States Bankruptcy Court Northern District of Georgia

In re	Ace Hardware & Building Center, Inc.		Case No.	
		Debtor(s)	Chapter	11
	VERIFICA	ATION OF CREDITOR	MATRIX	
I, the O	wner, Manager of the corporation named a	is the debtor in this case, hereby verif	y that the attache	d list of creditors is true and
correct	to the best of my knowledge.			
	, .			
Date:	December 31, 2012	/s/ James Lamar Lance		
		James Lamar Lance/Owner, N	lanager	
		Signer/Title		

ACE HARDWARE CORPORATION P.O. BOX 905696 CHARLOTTE, NC 28290-5096

ACUSPORT CORPORATION PO BOX 645015 CINCINNATI, OH 45264-5015

ADP, INC (PAYROLL SVC FEES) P O BOX 9001006 LOUISVILLE, KY 40290-1006

ADVANCED DISPOSAL P.O. BOX 791412 BALTIMORE, MD 21279-1412

AFLAC REMITTANCE PROCESSING SERVICES 1932 WYNNTON ROAD COLUMBUS, GA 31999-0001

AKZO NOBEL PAINTS LLC P.O. BOX 62335 CHICAGO, IL 60693-0621

AMERICAN FIDELITY P O BOX 268805 OKLAHOMA CITY, OK 73126-8805

ANCHOR PEABODY, LLC 33 GLOBEFLOWER LANE PRINCETON JUNCTI, NJ 08550

ANDREWS TRUSS INC P O BOX 1429 ANDREWS, NC 28901

APPALACHIAN PHYSICIANS GROUP 101 RIVERSTONE VISTA SUITE 111 BLUE RIDGE, GA 30513

ATHENS SEED CO. P O BOX 387 WATKINSVILLE, GA 30677

AVANTI LINENS 234 MOONACHIE RD MOONACHIE, NJ 07074-1307

B C SALES CO P O BOX 2242 CLEVELAND, TN 37320-2242

B HUGH HOSCH HOSCH CONCRETE PRODUCTS 3000 HOSCH VALLEY RD BUFORD, GA 30518

BB&T P O BOX 580050 CHARLOTTE, NC 28258

BB&T PO BOX 580003 CHARLOTTE, NC 28258

BB&T OF GA BUSINESS LOAN CTR P O BOX 580003 CHARLOTTE, NC 28258-0003

BERKLEY NET UNDERWRITERS P.O. BOX 535080 ATLANTA, GA 30353

BLUE CROSS & BLUE SHIELD OF GA P O BOX 100376 ATLANTA, GA 30384-0376

BLUE RIDGE MOUNTAIN EMC PO BOX 9 YOUNG HARRIS, GA 30582

BLUELINX CORP P O BOX 642265 PITTSBURGH, PA 15264-2265

BLUELINX CORP P O BOX 102110 ATLANTA, GA 30368-0110

BOISE CASCADE BUILDING MATERIALS DISTRIBUTION, LLC P.O. BOX 741597 ATLANTA, GA 30374-1597

BOSTON MUTUAL LIFE INSURANCE P O BOX 55153
BOSTON, MA 02205-5153

BROWN APPLIANCE PARTS CO PO BOX 27010 KNOXVILLE, TN 37927-7010

Browning Straw P.O. Box 168 Alamo, GA 30411

CARGILL ANIMAL NUTRITION P. O. BOX 802705 KANSAS CITY, MO 64180-2705

CEDAR CREEK LLC PO BOX 843704 DALLAS, TX 75284-3704

CENTRAL STATES
3402 INDUSTRIAL DRIVE
JASPER, AL 35501

CENTRAL UNITED LIFE INSURANCE CO P O BOX 925688 HOUSTON, TX 77292-5688

CINCINNATI LIFE INSURANCE CO PO BOX 631205 CINCINNATI, OH 45263-1205

CINTAS CORP #475 2131 POLYMER DRIVE SUITE 2131A CHATTANOOGA, TN 37421

CITY OF BLUE RIDGE TAX DEPT 3101 EAST FIRST ST BLUE RIDGE, GA 30513

CK LABORATORIES 101 RIVERSTONE VISTA, STE 101 BLUE RIDGE, GA 30513

COCA COLA CO. P O BOX 403390 ATLANTA, GA 30384-3390

COLUMBIAN MUTUAL LIFE INS CO ADMIN SVC OFFICE P O BOX 1056 SYRACUSE, NY 13201-1056 CORAL INDUSTRIES INC P O BOX 10568
BIRMINGHAM, AL 35202

CREDIT BUREAU ASSOC OF GA P O BOX 1095 ELLIJAY, GA 30540

DEALERS WAREHOUSE P.O. BOX 190 POWELL, TN 37849

DEARBORN NATIONAL 36788 EAGLE WAY CHICAGO, IL 60678-1367

DENNIE GROGAN GROGAN ETC 830 WILLIAMSTOWN RD MINERAL BLUFF, GA 30559

DOUG LITTLE/TWIGS TO FURNITURE 1276 HICKORY DRIVE MINERAL BLUFF, GA 30559

DRILLERS SERVICE INC P O BOX 403538 ATLANTA, GA 30384-3538

DUCKTOWN DIESEL REPAIR PO BOX 374 DUCKTOWN, TN 37326

DYKE INDUSTRIES INC 6600 BEST FRIEND RD NORCROSS, GA 30071 EARTHCORE INDUSTRIES, LLC ISOKERN P.O. BOX 85078 CHICAGO, IL 60680-0851

ELLET BROTHERS 267 COLUMBIA AVE CHAPIN, SC 29036-8322

ELLIJAY TELEPHONE CO P O BOX 2149 ELLIJAY, GA 30540

EMC NATIONAL LIFE CO
CASHIER & COMM ACCTING DEPT
P O BOX 963
DES MOINES, IA 50304-0963

EPICOR SOFTWARE CORPORATION 804 LAS CIMAS PARKWAY AUSTIN, TX 78746

EPPERSON LUMBER SALES C\O PIEDMONT BANK P.O. BOX 829 HUNTERSVILLE, NC 28070-0829

EQUIFAX INFORMATION SVCS LLC P O BOX 105835 ATLANTA, GA 30348-5835

FANNIN COUNTY TAX COMMISSIONER 420 W MAIN ST STE 1 BLUE RIDGE, GA 30513

FANNIN SENTINEL
P.O. BOX 799
BLUE RIDGE, GA 30513

FEDERATED INSURANCE P O BOX 328 OWATONNA, MN 55060-0328

FOLGER GAS, LLC P.O. BOX 2155 BLUE RIDGE, GA 30513-0037

Georgia Dept of Revenue Bankruptcy Section 1800 Century Blvd NE Ste 17200 Atlanta, GA 30345-3206

GEORGIA DEPT OF REVENUE SALES & USE TAX DIV P O BOX 105296 ATLANTA, GA 30348

GEORGIA DEPT OF REVENUE CENTRALIZED TAXPAYER ACCOUNTING P O BOX 105499 ATLANTA, GA 30348-5499

GEORGIA DEPT. OF REVENUE INCOME TAX DIV/WITHHOLDING UNIT P O BOX 740317 ATLANTA, GA 30374-0317

GEORGIA VITRIFIED CLAY PRODUCTS P O BOX 519 HARLEM, GA 30814

GRAVES FIREPLACES, INC. 4111 AARON SOSEBEE RD CUMMING, GA 30040

GRAVES OVERHEAD DOORS INC 4101 AARON SOSEBEE RD CUMMING, GA 30040

GUARDIAN P O BOX 677458 DALLAS, TX 75267-7458

HAGAN & STONE WHOLESALE, INC. P.O. BOX 158 1387 NORTH MAIN STREET TOMPKINSVILLE, KY 42167

HEMPHILL VINYL SIDING 1111 KELLEY ROAD BLAIRSVILLE, GA 30512

HERITAGE PROPANE 1430C E MAIN ST CENTRE, AL 35960

HERITAGE PROPANE EXPRESS 123 HOLLOW DRIVE PIEDMONT, SC 09673

HICKS INC. PO BOX 232 LUVERNE, AL 36049

HIGH COUNTRY BUILDERS PO BOX 206 MORGANTON, GA 30560

HIGH COUNTRY HEAT & AIR 566 AUBREY TURNER RD CRUMPLER, NC 28617

HILL MANUFACTURING COMPANY, INC. 1500 JONESBORO ROAD SE ATLANTA, GA 30315

Internal Revenue Service 401 W. Peachtree Street NW Atlanta, GA 30308

Internal Revenue Service Centralized Insolvency P.O. Box 7436 Philadelphia, PA 19101-7436

INTERSTATE WELDING P O BOX 1112 MURPHY, NC 28906

JACKIE E. SEABOLT, CPA, PC P.O. BOX 1018
BLUE RIDGE, GA 30513

JGA BEACON INC P O BOX 100639 ATLANTA, GA 30384-0639

JIMMY'S METAL 6242 PATTON PL BLAIRSVILLE, GA 30512

JUST LIKE HOME BAKERY 174 SPRING CREEK RD BLUE RIDGE, GA 30513

KAYE'S AUTO PARTS P O BOX 427 BLUE RIDGE, GA 30513

KNIGHTS DRYWALL SUPPLY, INC 1165 MAULDIN RD CALHOUN, GA 30701 LANCASTER
P O BOX 740209-DEPT40190
ATLANTA, GA 30374-0209

LANCE TRUCKING CO. P O BOX 8 BLUE RIDGE, GA 30513

LIBERTY NATIONAL P O BOX 248889-73124 OKLAHOMA, OK 73124-8889

LIBERTY NATIONAL LIFE INS CO PREMIUM REMITTANCE DIVISION P O BOX 268891 OKLAHOMA CITY, OK 73126-8891

LISTER DISTRIBUTION INC P O BOX 3023 KNOXVILLE, TN 37927-3023

MASON TRACTOR CO., INC. P O BOX 458
BLUE RIDGE, GA 30513

MILBANK MANUFACTURING P O BOX 504372 ST LOUIS, MO 63150

MONARCH WINDOWS & DOORS P O BOX 202637 DALLAS, TX 75320-2637

MONTYS AUTO REPAIR 2436 E FIRST ST BLUE RIDGE, GA 30513 MOUNTAIN AREA CHRISTIAN ACAD 14090 OLD HWY 76 MORGANTON, GA 30560

MSC 30094
BAILEY CO P.O. BOX 202688
DALLAS, TX 75320-2688

MY SUPPLIES 800 DOUG DAVIS DRIVE ATLANTA, GA 30354

N & N FLORIST C/O BILL & BECKY HOWARD 4084 EAST 1ST STREET BOX 4 BLUE RIDGE, GA 30513

N A WEST BLOCK CO P O BOX 128 EAST ELLIJAY, GA 30539

NICHOLSON TIRE CENTER 3956 MURPHY HWY MINERAL BLUFF, GA 30559-3054

NORTH GA PAPER & SPECIALTY CO PO BPX 1507 BLUE RIDGE, GA 30513

PARRIS PHARMACY INC 4295 OLD HWY 76, SUITE H BLUE RIDGE, GA 30513

PDI - LAWRENCEVILLE P O BOX 1167 LAWRENCEVILLE, GA 30046-1167 PEACH STATE LUMBER PRODUCTS 4000 MOON STATION RD KENNESAW, GA 30144-1216

PINNACLE PROPANE EXPRESS 1425 TRI-STATE PARKWAY SUITE 110 GURNEE, IL 60031-9137

Pitney Bowes (Murphy Store) 2225 American Drive Neenah, WI 54956

PITNEY BOWES GLOBAL FIN SVCS P O BOX 371887 PITTSBURGH, PA 15250-7887

PITNEY BOWES INC PO BOX 856390 LOUISVILLE, KY 40285-6390

PITNEY BOWES POSTAGE BY PHONE PO BOX 856042 LOUISVILLE, KY 40285-6042

PITNEY BOWES PURCHASE POWER P O BOX 371874 PITTSBURGH, PA 15250-7874

PLASTIC ODDITIES P.O. BOX 368 SHELBY, NC 28151

PLYGEM WINDOWS PO BOX 809082 CHICAGO, IL 60680-9082 PROFORM TECHNOLOGIES INC 315 RAILROAD AVE SUITE 218 RIVERTON, WY 82501-3561

PROTECTIVE LIFE INSURANCE CO P O BOX 11407 BIRMINGHAM, AL 35246-0030

QUICK SIGNS 1901 APPALACHIAN HWY, SUITE 105 BLUE RIDGE, GA 30513

R J YOUNG CO INC P O BOX 40623 NASHVILLE, TN 37204-0623

REBELS PANTRY INC PO BOX 1809 BLUE RIDGE, GA 30513

RIVERSTONE MD PC 101 RIVERSTONE VSTA #211 BLUE RIDGE, GA 30513

ROCKY BRANDS WHOLESALE, LLC P.O. BOX 644744 PITTSBURGH, PA 15264-4744

SBA-GA 212 RIVER FRON DR SUITE 100 LITTLE ROCK, AR 72202

SBA-NC NORTH CAROLINA DISTRICT OFFICE 6302 FAIRVIEW RD SUITE 30 CHARLOTTE, NC 28210 SISSON LOG HOMES
715 SUMMIT ST P O BOX 29
BLUE RIDGE, GA 30513

SISSON, DUPONT & CARDER P O BOX 965
BLUE RIDGE, GA 30513

SOUTHERN SALES P O BOX 687 SPRUCE PINE, NC 28777-0687

THE DELANEY CO P O BOX 384 CUMMING, GA 30028

THE NEWS OBSERVER P O BOX 989 BLUE RIDGE, GA 30513

TIM RAMSEY ATTORNEY AT LAW ONE SECURITIES CENTER 3490 PIEDMONT RD SUITE 1400 ATLANTA, GA 30305

TOCCOA RIVER LUMBER CO. INC. P O BOX 1835
BLUE RIDGE, GA 30513

TOWS JOHN BOY P O BOX 971 BLUE RIDGE, GA 30513

TRI-STATE EMC
SEDC P O BOX 530812
ATLANTA, GA 30353-0812

TRI-STATE HEATING & AIR P O BOX 1295
BLUE RIDGE, GA 30513-0023

U S LUMBER GROUP INC P O BOX 402264 ATLANTA, GA 30384-2264

ULINE ATTN: ACCTS REC 2200 S LAKESIDE DR WAUKEGAN, IL 60085

UNITED COMMUNITY BANK P O BOX 1749
BLUE RIDGE, GA 30513

UNITED COMMUNITY BANK 4000 APPALACHIAN HWY BOX 1749 BLUE RIDGE, GA 30513

UNITED MONITORING SERVICES 7521 VETERANS PARKWAY COLUMBUS, GA 31909

UNIVERSAL FOREST PRODUCTS ATTN: CHRISTINA PO BOX 127 STOCKERTOWN, PA 18083-0127

UNIVERSAL STAIR PARTS P O BOX 429 BALL GROUND, GA 30107

UNUM PROVIDENT
PROVIDENT LIFE & ACC. INS. CO.
P O BOX 403748
ATLANTA, GA 30384-3748

UPS FREIGHT
P O BOX 533238
ATLANTA, GA 30353-3238

VALLEY JOIST INC P O BOX 680718 FORT PAYNE, AL 35968-0718

VERIZON WIRELESS P O BOX 105378 ATLANTA, GA 30348

WILCOXON ENTERPRISE-A 208 WILCOXON WAY BLAIRSVILLE, GA 30512

WIN WHOLESALE PO BPX 105525 ATLANTA, GA 30348-5525

WPPL RADIO STATION
P O BOX 938
BLUE RIDGE, GA 30513-0938

WURTH WOOD GROUP PO BOX 9280 CHATTANOOGA, TN 37412-9280