

**United States Bankruptcy Court
District of Idaho**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Wally's Auto Care And Tire Factory, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 20-3891208	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. & Street, City, State & Zip Code): 2330 W. Broadway Idaho Falls, ID	Street Address of Joint Debtor (No. & Street, City, State & Zip Code):
ZIPCODE 83402	ZIPCODE
County of Residence or of the Principal Place of Business: Bonneville	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address) 1608 Midway Idaho Falls, ID	Mailing Address of Joint Debtor (if different from street address):
ZIPCODE 83406	ZIPCODE

Location of Principal Assets of Business Debtor (if different from street address above):
2330 W. Broadway, Idaho Falls, ID

ZIPCODE **83402**

<p align="center">Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p> <p>_____</p>	<p align="center">Nature of Business (Check one box.)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <p>_____</p> <p align="center">Tax-Exempt Entity (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <p><input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <p><input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13</p> <hr/> <p align="center">Nature of Debts (Check one box.)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p align="center">Filing Fee (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><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.</p> <p><input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p align="center">Chapter 11 Debtors</p> <p>Check one box:</p> <p><input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts owed to non-insiders or affiliates are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).</p> <p>-----</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition</p> <p><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).</p>
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<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><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.</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>																			
<p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center;"> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1,000-5,000</td> <td>5,001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>50,001-100,000</td> <td>Over 100,000</td> </tr> </table>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
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<p>Estimated Assets</p> <table style="width:100%; text-align: center;"> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>\$100,000,001 to \$500 million</td> <td>\$500,000,001 to \$1 billion</td> <td>More than \$1 billion</td> </tr> </table>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
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<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>											
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Wally's Auto Care And Tire Factory, Inc.
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Prior Bankruptcy Case Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: None	Case Number:	Date Filed:
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Location Where Filed:	Case Number:	Date Filed:
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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:
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District:	Relationship:	Judge:
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<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 § 342(b) of the Bankruptcy Code.</p> <p style="text-align: center;">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 a 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 or lessor that obtained judgment)

(Address of landlord or lessor)

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):
Wally's Auto Care And Tire Factory, Inc.

Signatures

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

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

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under Chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United State 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/ Amy J. Kingston
Signature of Attorney for Debtor(s)

**Amy J. Kingston 7868
Cox, Ohman & Brandstetter, Chartered
510 D Street, PO Box 51600
Idaho Falls, ID 83405
(208) 522-8606 Fax: (208) 522-8618
cobajk@ida.net**

January 4, 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 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); 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 _____
Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

Date

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/ Remes Wally Stewart
Signature of Authorized Individual

Remes Wally Stewart
Printed Name of Authorized Individual

President
Title of Authorized Individual

January 4, 2011
Date

Document Page 4 of 34
 United States Bankruptcy Court
 District of Idaho

IN RE:

Case No. _____

Wally's Auto Care And Tire Factory, Inc.

Chapter **11**

Debtor(s)

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 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
CIT PO Box 1529 Livingston, NJ 07039		Bank loan		475,448.44 Collateral: 15,450.00 Unsecured: 459,998.44
Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	(800) 913-9358	Trade debt	Contingent Unliquidated Disputed	285,613.38
Wells Fargo Bank PO Box 202902 Dallas, TX 75320-2902	(800) 784-5210	Bank loan	Disputed	32,107.43
Northwest Tire Factory 6102 N. Marine Dr. Portland, OR 97203		Trade debt	Contingent Disputed	31,276.52
Cooper Tire 701 Lima Ave. Findlay, OH 45840	(866) 287-8973	Trade debt	Contingent Disputed	23,872.15
Custom Land Development 3920 E. Sunnyside Rd. Idaho Falls, ID 83406	(208) 529-3672	Trade debt	Contingent Disputed	20,958.07
Members Preferred Credit Union PO Box 2200 Idaho Falls, ID 83403	(208) 523-0900	Bank loan	Disputed	20,000.00
Bank Of America PO Box 15026 Wilmington, DE 19850-5026	(800) 789-6701	Bank loan		19,435.00
Chase Bank P.O. Box 94014 Wilmington, DE 19850-5298	(800) 945-2000	Bank loan		15,616.00
Bank Of America PO Box 15026 Wilmington, DE 19850-5026	(800) 789-6701	Bank loan		8,032.00
Bank Of America PO Box 15026 Wilmington, DE 19850-5026	(800) 673-1044	Bank loan		8,000.00
Members Preferred Credit Union PO Box 2200 Idaho Falls, ID 83403		Bank loan		8,000.00

Bank Of America PO Box 15026 Wilmington, DE 19850-5026 (800) 673-1044	Bank loan		8,000.00
State Of Idaho Department Of Labor 317 W. Main St. Boise, ID 83735-0610 (800) 448-2977	Trade debt		7,000.00
Marlin Leasing PO Box 13604 Philadelphia, PA 19101-3604 (888) 236-2409	Trade debt	Contingent Disputed	4,760.85
American Hardware Insurance 471 E. Broad St. Columbus, OH 43215-3861	Trade debt	Contingent Disputed	4,466.11
Cox, Ohman, And Brandstetter, Chartered 510 D Street PO Box 51600 Idaho Falls, ID 83405 (208) 522-8606	Trade debt		2,200.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: January 4, 2011 Signature: /s/ Remes Wally Stewart

Remes Wally Stewart, President

(Print Name and Title)

IN RE:

Case No. _____

Wally's Auto Care And Tire Factory, Inc.

Chapter 11

Debtor(s)

LIST OF EQUITY SECURITY HOLDERS

Registered name and last known address of security holder	Shares (or Percentage)	Security Class (or kind of interest)
Nancy Stewart 3193 E. 17th Street Idaho Falls, ID 83406	50	Common Stockholder
Remes Wally Stewart 3193 E. 17th Street Idaho Falls, ID 83406	50	Common Stockholder

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 United States Bankruptcy Court
 District of Idaho

IN RE:

Case No. _____

Wally's Auto Care And Tire Factory, Inc.

Chapter **11**

Debtor(s)

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NUMBER OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$ 0.00		
B - Personal Property	Yes	3	\$ 20,596.00		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	1		\$ 480,448.44	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		\$ 292,613.38	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	3		\$ 206,724.13	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No				\$
J - Current Expenditures of Individual Debtor(s)	No				\$
TOTAL		13	\$ 20,596.00	\$ 979,785.95	

IN RE Wally's Auto Care And Tire Factory, Inc.

Case No. _____

Debtor(s)

(If known)

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
None				

TOTAL 0.00

(Report also on Summary of Schedules)

IN RE Wally's Auto Care And Tire Factory, Inc. Case No. _____
 Debtor(s) (If known)

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.		Cash on Hand		146.00
2. Checking, savings or other financial accounts, certificates of deposit or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Bank of Idaho Checking Account #11729936		0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, include audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interest in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issue.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			

IN RE **Wally's Auto Care And Tire Factory, Inc.**

Case No. _____

Debtor(s)

(If known)

**SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements in which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interest, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		(18) Proven Value 6 ton service stand (2) American bench vice serial #3196 (2) Napa tranny jack (2) Snap-On 3.5 ton service jack (3) Carquest oil filter buckets (6) Exhaust Hoses (6) oil drain pans Ammco brake lathe serial #511609259 Bend Pack pipe bender serial #F196		500.00 50.00 1,000.00 100.00 25.00 150.00 50.00 2,000.00 1,000.00

IN RE **Wally's Auto Care And Tire Factory, Inc.**

Case No. _____

Debtor(s)

(If known)

**SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
		Branick strut spring compressor serial #7200		100.00
		Chicago Pheumatic air compressor serial #CAI172319		2,500.00
		Cooltech a/c machine serial #31579		1,000.00
		G.M. Tech 2 Saunee serial #0437VO9315		500.00
		Hypertherm welder serial #380-022639		500.00
		Kleen Tech parts washer serial #940277		500.00
		Lincoln oil drain bin serial #3614 1 A		50.00
		Lincoln oil drain bucket serial #274015		50.00
		Mac Tools 3.5 ton service jack		75.00
		Miner wire welder		500.00
		OTC engine hoist serial #2609AF 27306		500.00
		OTC engine stand		100.00
		OTC press serial #0111AH31817		200.00
		Rotary lift serial #CSK-D5K0017		1,500.00
		Rotary lift serial #CSK-D5K0020		1,500.00
		Rotary, serial #05-1561009		1,500.00
		Rotary, serial #05-1563100		1,500.00
		Snap-On battery charger serial #0550B0149		50.00
		Snap-On Battery Charger serial #0550B0153		50.00
		Snap-On D-Tac Plus serial #0514A2133		500.00
		SPX/OTC Genesis serial #MFE355 41937		500.00
		SPX/OTC transverse support bar serial #1724		50.00
		waiting room furniture		300.00
		Werner 12 ft ladder		50.00
		Rotary lift serial #CSK05K0018		1,500.00
29. Machinery, fixtures, equipment, and supplies used in business.				
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			
TOTAL				20,596.00

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IN RE **Wally's Auto Care And Tire Factory, Inc.**

Case No. _____

Debtor(s)

(If known)

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT

Debtor elects the exemptions to which debtor is entitled under:

Check if debtor claims a homestead exemption that exceeds \$146,450. *

(Check one box)

11 U.S.C. § 522(b)(2)

11 U.S.C. § 522(b)(3)

DESCRIPTION OF PROPERTY	SPECIFY LAW PROVIDING EACH EXEMPTION	VALUE OF CLAIMED EXEMPTION	CURRENT VALUE OF PROPERTY WITHOUT DEDUCTING EXEMPTIONS
Not Applicable			

* Amount subject to adjustment on 4/1/13 and every three years thereafter with respect to cases commenced on or after the date of adjustment.

IN RE Wally's Auto Care And Tire Factory, Inc.

Case No. _____

Debtor(s)

(If known)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, 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 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H – Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. 9101 CIT PO Box 1529 Livingston, NJ 07039		12/30/07 Blanket Lien Balance of property not subject to London Leasing's security interest. VALUE \$ 15,450.00				475,448.44	459,998.44
ACCOUNT NO. 0019 London Leasing PO Box 29625 Raleigh, NC 27626		First position lien on all equipment VALUE \$ 5,000.00				5,000.00	
ACCOUNT NO.		VALUE \$					
ACCOUNT NO.		VALUE \$					

0 continuation sheets attached

Subtotal
(Total of this page) **\$ 480,448.44** **\$ 459,998.44**

Total
(Use only on last page) **\$ 480,448.44** **\$ 459,998.44**

(Report also on
Summary of
Schedules.)

(If applicable, report
also on Statistical
Summary of Certain
Liabilities and Related
Data.)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

Domestic Support Obligations
Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

Extensions of credit in an involuntary case
Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

Wages, salaries, and commissions
Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

Contributions to employee benefit plans
Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

Certain farmers and fishermen
Claims of certain farmers and fishermen, up to \$5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

Deposits by individuals
Claims of individuals up to \$2,600* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

Taxes and Certain Other Debts Owed to Governmental Units
Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

Commitments to Maintain the Capital of an Insured Depository Institution
Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

Claims for Death or Personal Injury While Debtor Was Intoxicated
Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

IN RE Wally's Auto Care And Tire Factory, Inc.

Case No. _____

Debtor(s)

(If known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)**

Taxes and Other Certain Debts Owed to Governmental Units

(Type of Priority for Claims Listed on This Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER. <i>(See Instructions above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	PRIORITY			AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
			CONTINGENT	UNLIQUIDATED	DISPUTED			
ACCOUNT NO. 1208 Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346		Disputed Employment Tax Liability (941 return)	X	X	X	285,613.38	285,613.38	
ACCOUNT NO. 8295 State Of Idaho Department Of Labor 317 W. Main St. Boise, ID 83735-0610		SUTA claim				7,000.00	7,000.00	
ACCOUNT NO.								
ACCOUNT NO.								
ACCOUNT NO.								
ACCOUNT NO.								

Sheet no. 1 of 1 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal
(Totals of this page)

\$ **292,613.38** \$ **292,613.38** \$

Total

(Use only on last page of the completed Schedule E. Report also on the Summary of Schedules.)

\$ **292,613.38**

Total

(Use only on last page of the completed Schedule E. If applicable,
report also on the Statistical Summary of Certain Liabilities and Related Data.)

\$ **292,613.38** \$

IN RE **Wally's Auto Care And Tire Factory, Inc.**

Case No. _____

Debtor(s)

(If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 4282 American Hardware Insurance 471 E. Broad St. Columbus, OH 43215-3861		3/1/10 Former Insurance Policy	X	X		4,466.11
ACCOUNT NO. 4107 Bank Of America PO Box 15026 Wilmington, DE 19850-5026	X	3/1/08 Business Credit Card				8,000.00
ACCOUNT NO. Bank Of America PO Box 15710 Wilmington, DE 19886-5710		Assignee or other notification for: Bank Of America				
ACCOUNT NO. 9217 Bank Of America PO Box 15026 Wilmington, DE 19850-5026	X	4/1/08 Personal credit cards of Wally and Nancy Stewart used for the business.				19,435.00

2 continuation sheets attached

Subtotal (Total of this page) \$ **31,901.11**

Total (Use only on last page of the completed Schedule F. Report also on the Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

IN RE Wally's Auto Care And Tire Factory, Inc. Case No. _____
 Debtor(s) _____ (If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 3629 Bank Of America PO Box 15026 Wilmington, DE 19850-5026	X	2/1/08 Personal credit cards of Wally and Nancy Stewart used for the business.				8,032.00
ACCOUNT NO. 4107 Bank Of America PO Box 15026 Wilmington, DE 19850-5026	X	3/1/08 Business credit card				8,000.00
ACCOUNT NO. 7461 Chase Bank P.O. Box 94014 Wilmington, DE 19850-5298	X	2/1/08 Personal credit cards of Waly and Nancy Stewart used for the business.				15,616.00
ACCOUNT NO. Chase Bank PO Box 94014 Palatine, IL 60094-4014		Assignee or other notification for: Chase Bank				
ACCOUNT NO. Chase Bank P.O. Box 15298 Wilmington, DE 19850-5298		Assignee or other notification for: Chase Bank				
ACCOUNT NO. 2085 Cooper Tire 701 Lima Ave. Findlay, OH 45840	X	8/1/07 debt of Wally's Tire Factory & Auto Repair, LLC (no longer in operation). Debtor asserts no liability.	X		X	23,872.15
ACCOUNT NO. Cox, Ohman, And Brandstetter, Chartered 510 D Street PO Box 51600 Idaho Falls, ID 83405		Legal Fees-waived by Cox, Ohman, and Brandstetter prior to filing of this Chapter 11 case.				2,200.00

Sheet no. 1 of 2 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **57,720.15**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

IN RE **Wally's Auto Care And Tire Factory, Inc.**

Case No. _____

Debtor(s)

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Custom Land Development 3920 E. Sunnyside Rd. Idaho Falls, ID 83406	X	10/1/06 Debt as landlord of Wally's Tire Factory & Auto Repair, LLC (no longer in operation). Debtor asserts no liability.	X	X		20,958.07
ACCOUNT NO. 6930 Marlin Leasing PO Box 13604 Philadelphia, PA 19101-3604	X	10/1/06 Alleged delinquent fees and taxes associated with equipment purchase. Debt associated with Wally's Tire Factory & Auto Repair, LLC (no longer in operation). Debtor asserts no liability.	X	X		4,760.85
ACCOUNT NO. Marlin Leasing Corp. Attn: Jennifer DeLong 6021 S. Syracuse Wy. Ste. 200 Greenwood Village, CO 80111		Assignee or other notification for: Marlin Leasing				
ACCOUNT NO. an10 Members Preferred Credit Union PO Box 2200 Idaho Falls, ID 83403		1/1/08 Personal Line of Credit of Wally and Nancy Stewart, used for business.				8,000.00
ACCOUNT NO. 9821 Members Preferred Credit Union PO Box 2200 Idaho Falls, ID 83403		line of credit associated with 17th Street Auto Care Center, Inc. Debtor asserts no liability.		X		20,000.00
ACCOUNT NO. 225 Northwest Tire Factory 6102 N. Marine Dr. Portland, OR 97203	X	8/1/07 Debt associated with Wally's Tire Factory & Auto Repair, LLC (no longer in operation). Debtor asserts no liability,	X	X		31,276.52
ACCOUNT NO. 3809 Wells Fargo Bank PO Box 202902 Dallas, TX 75320-2902		Unsecured line of credit, debt of 17th Street Auto Care Center, Inc.		X		32,107.43

Sheet no. 2 of 2 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) **\$ 117,102.87**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) **\$ 206,724.13**

IN RE **Wally's Auto Care And Tire Factory, Inc.**

Case No. _____

Debtor(s)

(If known)

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE OF OTHER PARTIES TO LEASE OR CONTRACT	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
<p>Dunkley Properties 1575 Lincoln Rd. Idaho Falls, ID 83401</p>	<p>Month-to-month lease for premises for operations</p> <p>\$7,200.00 per month</p>

IN RE **Wally's Auto Care And Tire Factory, Inc.**

Case No. _____

Debtor(s)

(If known)

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by the debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
Wally And Nancy Stewart 6625 Sagewood Ct. Idaho Falls, ID 83406	Bank Of America PO Box 15026 Wilmington, DE 19850-5026 Bank Of America PO Box 15026 Wilmington, DE 19850-5026 Chase Bank P.O. Box 94014 Wilmington, DE 19850-5298 Bank Of America PO Box 15026 Wilmington, DE 19850-5026
Wally's Tire Factory & Auto Repair, LLC 1608 Midway Idaho Falls, ID 83406	Cooper Tire 701 Lima Ave. Findlay, OH 45840 Northwest Tire Factory 6102 N. Marine Dr. Portland, OR 97203 Custom Land Development 3920 E. Sunnyside Rd. Idaho Falls, ID 83406 Marlin Leasing PO Box 13604 Philadelphia, PA 19101-3604 Bank Of America PO Box 15026 Wilmington, DE 19850-5026

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of _____ sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date: _____ Signature: _____ Debtor

Date: _____ Signature: _____ (Joint Debtor, if any)

[If joint case, both spouses must sign.]

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

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 by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer _____ Social Security No. (Required by 11 U.S.C. § 110.) _____
If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs the document.

Address _____

Signature of Bankruptcy Petition Preparer _____ Date _____

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 signed sheets conforming to the appropriate Official Form for each person.

A bankruptcy petition preparer's failure to comply with the provision 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.

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **President** _____ (the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership) of the **Wally's Auto Care And Tire Factory, Inc.** _____ (corporation or partnership) named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **14** sheets (*total shown on summary page plus 1*), and that they are true and correct to the best of my knowledge, information, and belief.

Date: **January 4, 2011** Signature: **/s/ Remes Wally Stewart**

Remes Wally Stewart _____ (Print or type name of individual signing on behalf of debtor)

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

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.

IN RE:

Case No. _____

Wally's Auto Care And Tire Factory, Inc.

Chapter 11

Debtor(s)

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

Table with 2 columns: AMOUNT, SOURCE. Rows: 817,498.95 Business 2007; 831,590.78 Business 2008; 589,173.22 Business 2009

2. Income other than from employment or operation of business

None State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the two years immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

3. Payments to creditors

Complete a. or b., as appropriate, and c.

None a. Individual or joint debtor(s) with primarily consumer debts: List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within 90 days immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None *b. Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850. * If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

NAME AND ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
Nancy's Professional Employment Services	9/2010	16,955.00	0.00
Nancy's Professional Employment Services	10/2010	17,505.04	0.00
Nancy's Professional Employment Services	11/2010	21,378.20	0.00
Parts Service	9/2010	2,724.86	0.00
Parts Service	10/2010	7,926.74	0.00
Parts Service	11/2010	4,982.14	0.00
Smith Ford	9/2010	649.65	0.00
Smith Ford	10/2010	401.96	0.00
Dunkley Properties	9/2010	5,154.57	0.00
Dunkley Properties	10/2010	4,500.00	0.00
Dunkley Properties	11/2010	3,000.00	0.00
O' Reilly's	9/2010	1,091.98	0.00
O' Reilly's	10/2010	1,237.69	0.00
O' Reilly's	11/2010	1,159.59	0.00
Direct Auto	9/2010	541.46	0.00
Direct Auto	10/2010	593.70	0.00
Direct Auto	11/2010	492.70	0.00
AlSCO	9/2010	266.00	0.00
AlSCO	10/2010	268.94	0.00
AlSCO	11/2010	334.85	0.00
Smith Group	9/2010	173.23	0.00
Smith Group	10/2010	1,574.10	0.00
Smith Group	11/2010	44.73	0.00
State Insurance Fund	9/2010	550.00	0.00
State Insurance Fund	10/2010	274.00	0.00
Keyline	9/2010	760.02	0.00
Keyline	10/2010	2,716.98	0.00
Keyline	11/2010	1,619.48	0.00
NPC	9/2010	604.64	0.00
NPC	10/2010	756.53	0.00
NPC	11/2010	467.29	0.00
Auto Wash	9/2010	161.60	0.00
Auto Wash	10/2010	606.85	0.00
Auto Wash	11/2010	725.50	0.00
Ken Garff West Valley	9/2010	107.21	0.00
Ken Garff West Valley	10/2010	410.93	0.00
Ken Garff West Valley	11/2010	350.37	0.00
Conrad & Bischoff	9/2010	429.00	0.00

Conrad & Bischoff	10/2010	429.00	0.00
Conrad & Bischoff	11/2010	858.00	0.00
Idaho Transmission	9/2010	852.69	0.00
Idaho Transmission	10/2010	1,880.61	0.00
Idaho Transmission	11/2010	2,100.89	0.00
Napa Tracs	9/2010	289.00	0.00
Napa Tracs	11/2010	946.00	0.00
Snap On	9/2010	435.00	0.00
Snap On	10/2010	534.39	0.00
Snap On	11/2010	435.00	0.00
Idaho State Tax Commission PO Box 36 Boise, ID 83722-2305	9/2010	1,280.40	0.00
Idaho State Tax Commission	10/2010	1,787.58	0.00
Idaho State Tax Commission	11/2010	1,454.40	0.00
Metric Motors	11/2010	1,365.00	0.00
Northwest Tire Factory	9/2010	500.00	0.00
Northwest Tire Factory	10/2010	500.00	0.00
Northwest Tire Factory	11/2010	500.00	0.00
City Of Idaho Falls	9/2010	600.00	0.00
City Of Idaho Falls	10/2010	1,049.14	0.00
City Of Idaho Falls	11/2010	1,454.40	0.00
Cooper Tire 701 Lima Ave. Findlay, OH 45840	10/2010	1,000.00	0.00
Cooper Tire 701 Lima Ave. Findlay, OH 45840	11/2010	1,000.00	0.00
London Leasing PO Box 29625 Raleigh, NC 27626	9/2010	1,299.60	0.00
London Leasing PO Box 29625 Raleigh, NC 27626	10/2010	1,299.60	0.00
London Leasing PO Box 29625 Raleigh, NC 27626	11/2010	1,299.60	0.00
Members Preferred Credit Union PO Box 2200 Idaho Falls, ID 83403	9/2010	675.00	0.00
Members Preferred Credit Union PO Box 2200 Idaho Falls, ID 83403	10/2010	450.00	0.00
Members Preferred Credit Union PO Box 2200 Idaho Falls, ID 83403	11/2010	685.00	0.00
Yamato Engines	9/2010	1,473.42	0.00

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None c. All debtors: List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

4. Suits and administrative proceedings, executions, garnishments and attachments

None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Cooper Tire & Rubber Company v. Wally's Auto Care and Tire Factory, Inc. et al. Seventh Judicial District, County of Bonneville, State of Idaho CV-2010-0003091	Collections	Seventh Judicial District, County of Bonneville, State of Idaho	Default Judgment July 2010
Northwest Tire Factory, LLC v. Wally Stewart et al. Seventh Judicial District, County of Bonneville, State of Idaho CV-2010-0007073	Collections		Stipulatoin to Judgment November 2010
CIT Small Business Corp. v. Wally Stewart et al. In the Seventh Judicial District in the County of Bonneville, State of Idaho CV-2010-0005166	Collections	In the Seventh Judicial District in the County of Bonneville, State of Idaho	Pending
Idaho Department of Labor	Lien filed on debtor's property Administrative proceeding of the Idaho Department of Labor-SUTA tax Unpaid balance		Pending
Internal Revenue Service	Lien filed on debtor's property Administrative proceeding of the Internal Revenue Service Unpaid balance on Employment taxes		

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

5. Repossessions, foreclosures and returns

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

6. Assignments and receiverships

None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and joint petition is not filed.)

None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

7. Gifts

None List all gifts or charitable contributions made within one year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

8. Losses

None List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

9. Payments related to debt counseling or bankruptcy

None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under bankruptcy law or preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Amy J. Kingston, Esq.		See Attorney Fee Disclosure

10. Other transfers

None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within two years immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None b. List all property transferred by the debtor within ten years immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

11. Closed financial accounts

None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

12. Safe deposit boxes

None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

13. Setoffs

None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

14. Property held for another person

None List all property owned by another person that the debtor holds or controls.

15. Prior address of debtor

None If debtor has moved within three years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

16. Spouses and Former Spouses

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within eight years immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

17. Environmental Information

For the purpose of this question, the following definitions apply:

“Environmental Law” means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes or material.

“Site” means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

“Hazardous Material” means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

18. Nature, location and name of business

None a. If the debtor is an individual, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within six years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within six years immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

None b. Identify any business listed in response to subdivision a., above, that is “single asset real estate” as defined in 11 U.S.C. § 101.

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None a. List all bookkeepers and accountants who within the two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

None b. List all firms or individuals who within the two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
Cooper Norman	10/15/2010
Kendall Koplin	

None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

None d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of the case by the debtor.

NAME AND ADDRESS DATE ISSUED
CIT Small Business Corp. **11/17/2010**

20. Inventories

None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

21. Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Nancy Stewart 6625 Sagewood Ct. Idaho Falls, ID 83406	Secretary	50
Wally Stewart 6625 Sagewood Ct. Idaho Falls, ID 83406	President	50

22. Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

23. Withdrawals from a partnership or distributions by a corporation

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Wally Stewart 6625 Sagewood Ct. Idaho Falls, ID 83406 Owner	4/19/10 Distribution	26.00 cash
Wally Stewart 6625 Sagewood Ct. Idaho Falls, ID 83406 Owner	5/4/10 Distribution	35.00 cash
Wally Stewart 6625 Sagewood Ct. Idaho Falls, ID 83406 Owner	5/14/10 Distribution	10.00 cash
Wally Stewart 6625 Sagewood Ct. Idaho Falls, ID 83406 Owner	9/2/10 Distribution	849.48 cash
Wally Stewart	9/10/10 Distribution	1000.00 cash

6625 Sagewood Ct.
Idaho Falls, ID 83406
Owner

Wally Stewart
6625 Sagewood Ct.
Idaho Falls, ID 83406
Owner

9/15/10 Distribution 1400.00 cash

Wally Stewart
6625 Sagewood Ct.
Idaho Falls, ID 83406
Owner

9/28/10 Distribution 732.27 cash

Wally Stewart
6625 Sagewood Ct.
Idaho Falls, ID 83406
Owner

9/3/10 Distribution 74.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

12/23/09 Distribution 200.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

12/24/09 Distribution 1060.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

2/8/10 Distribution 76.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

3/17/10 Distribution 50.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

3/24/10 Distribution 500.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

4/9/10 Distribution 273.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

7/1/10 Distribution 20.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

7/6/10 Distribution 500.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

8/6/10 Distribution 165.00 cash

Nancy Stewart
3193 E. 17th Street
Idaho Falls, ID 83406
Owner

8/13/10 Distribution 140.00 cash

Nancy Stewart 3193 E. 17th Street Idaho Falls, ID 83406 Owner	8/16/10 Distribution	33.00 cash
Nancy Stewart 3193 E. 17th Street Idaho Falls, ID 83406 Owner	9/10/10 Distribution	43.00 cash
Nancy Stewart 3193 E. 17th Street Idaho Falls, ID 83406 Owner	9/17/10 Distribution	13.00 cash
Nancy Stewart 3193 E. 17th Street Idaho Falls, ID 83406 Owner	9/20/10 Distribution	32.00
Nancy Stewart 3193 E. 17th Street Idaho Falls, ID 83406 Owner	10/8/10 Distribution	100.00 cash

24. Tax Consolidation Group

None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information, and belief.

Date: January 4, 2011 Signature: /s/ Remes Wally Stewart

Remes Wally Stewart, President

Print Name and Title

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

0 continuation pages attached

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. § 152 and 3571.

IN RE:

Case No. _____

Wally's Auto Care And Tire Factory, Inc.

Chapter **11**

Debtor(s)

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) hereby verify(ies) that the attached matrix listing creditors is true to the best of my(our) knowledge.

Date: January 4, 2011

Signature: /s/ Remes Wally Stewart
Remes Wally Stewart, President

Debtor

Date: _____

Signature: _____

Joint Debtor, if any

American Hardware Insurance
471 E. Broad St.
Columbus, OH 43215-3861

Bank Of America
PO Box 15026
Wilmington, DE 19850-5026

Bank Of America
PO Box 15710
Wilmington, DE 19886-5710

Chase Bank
P.O. Box 94014
Wilmington, DE 19850-5298

Chase Bank
PO Box 94014
Palatine, IL 60094-4014

Chase Bank
P.O. Box 15298
Wilmington, DE 19850-5298

CIT
PO Box 1529
Livingston, NJ 07039

Cooper Tire
701 Lima Ave.
Findlay, OH 45840

Cox, Ohman, And Brandstetter, Chartered
510 D Street
PO Box 51600
Idaho Falls, ID 83405

Custom Land Development
3920 E. Sunnyside Rd.
Idaho Falls, ID 83406

Dunkley Properties
1575 Lincoln Rd.
Idaho Falls, ID 83401

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

London Leasing
PO Box 29625
Raleigh, NC 27626

Marlin Leasing
PO Box 13604
Philadelphia, PA 19101-3604

Marlin Leasing Corp.
Attn: Jennifer DeLong
6021 S. Syracuse Wy. Ste. 200
Greenwood Village, CO 80111

Members Preferred Credit Union
PO Box 2200
Idaho Falls, ID 83403

Northwest Tire Factory
6102 N. Marine Dr.
Portland, OR 97203

State Of Idaho Department Of Labor
317 W. Main St.
Boise, ID 83735-0610

Wells Fargo Bank
PO Box 202902
Dallas, TX 75320-2902