

B1 (Official Form 1)(12/11)

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

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Sam's NA, 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): DBA Sam's Food & Spirits	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 27-2960469	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 3800 Payne Koehler Road New Albany, IN <div style="text-align: right; margin-top: 5px;"> ZIP Code 47150 </div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; margin-top: 5px;"> ZIP Code </div>
County of Residence or of the Principal Place of Business: Floyd	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;"> ZIP Code </div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;"> ZIP Code </div>

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

Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
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:	Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

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

<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

Estimated Assets

<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"/>	<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

Estimated Liabilities

<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"/>
\$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

THIS SPACE IS FOR COURT USE ONLY

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

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C

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

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

No.

Exhibit D

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

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

If this is a joint petition:

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

Information Regarding the Debtor - Venue

(Check any applicable box)

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

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

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

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

(Check all applicable boxes)

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

(Name of landlord that obtained judgment)

(Address of landlord)

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

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

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

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

Name of Debtor(s):
Sam's NA, 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 States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
 [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).
 I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
 Signature of Debtor

X _____
 Signature of Joint Debtor

 Telephone Number (If not represented by attorney)

 Date

Signature of a Foreign Representative

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

(Check only one box.)

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

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

X _____
 Signature of Foreign Representative

 Printed Name of Foreign Representative

 Date

Signature of Non-Attorney Bankruptcy Petition Preparer

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

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

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

 Address

X _____

 Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

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

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

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

Signature of Attorney*

X /s/ Neil C Bordy _____
 Signature of Attorney for Debtor(s)

Neil C Bordy _____
 Printed Name of Attorney for Debtor(s)

Seiller Waterman LLC _____
 Firm Name

22nd Floor - Meidinger Tower
462 S 4th Street
Louisville, KY 40202

 Address

502-584-7400 Fax: 502-583-2100 _____
 Telephone Number

February 7, 2013 _____
 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/ R. Sam Anderson _____
 Signature of Authorized Individual

R. Sam Anderson _____
 Printed Name of Authorized Individual

President _____
 Title of Authorized Individual

February 7, 2013 _____
 Date

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

2011

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

For calendar year 2011 or tax year beginning _____, ending _____

A S election effective date 06/23/10	TYPE OR PRINT	Name SAM'S NA	D Employer identification number ██████████
B Business activity code number (see instructions) 722110		Number, street, and room or suite no. If a P.O. box, see instructions. 3800 PAYNE KOEHLER RD	E Date incorporated 06/23/2010
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code NEW ALBANY IN 47150	F Total assets (see instructions) \$ 615,328

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **▶ 1**

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Merchant card and third-party payments. For 2011, enter -0-	1a	0
	b Gross receipts or sales not reported on line 1a (see instructions)	1b	1,775,044
	c Total. Add lines 1a and 1b	1c	1,775,044
	d Returns and allowances plus any other adjustments (see instructions)	1d	
	e Subtract line 1d from line 1c	1e	1,775,044
	2 Cost of goods sold (attach Form 1125-A)	2	1,191,247
3 Gross profit. Subtract line 2 from line 1e	3	583,797	
4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	4		
5 Other income (loss) (see instructions - attach statement)	5	6,441	
6 Total income (loss). Add lines 3 through 5	6	590,238	
Deductions (see instructions for limitations)	7 Compensation of officers	7	5,500
	8 Salaries and wages (less employment credits)	8	
	9 Repairs and maintenance	9	74,213
	10 Bad debts	10	
	11 Rents	11	120,750
	12 Taxes and licenses	12	12,477
	13 Interest	13	919
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	71,642
	15 Depletion (Do not deduct oil and gas depletion.)	15	
	16 Advertising	16	43,680
	17 Pension, profit-sharing, etc., plans	17	
18 Employee benefit programs	18	65,281	
19 Other deductions (attach statement)	19	300,179	
20 Total deductions. Add lines 7 through 19	20	694,641	
21 Ordinary business income (loss). Subtract line 20 from line 6	21	-104,403	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	
	b Tax from Schedule D (Form 1120S)	22b	
	c Add lines 22a and 22b (see instructions for additional taxes)	22c	
	23a 2011 estimated tax payments and 2010 overpayment credited to 2011	23a	
	b Tax deposited with Form 7004	23b	
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d Add lines 23a through 23c	23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached	24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26	
27 Enter amount from line 26 Credited to 2012 estimated tax	27		

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

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

Sign Here Signature of officer **ROBERT ANDERSON** Date _____ Title **OFFICER**

Paid Preparer Use Only	Print/Type preparer's name Marc J. McCormick, CPA	Preparer's signature Marc J. McCormick, CPA	Date 07/09/12	Check <input type="checkbox"/> if self-employed	PTIN P00382234
	Firm's name Rodefer Moss & Co, PLLC	Firm's EIN ██████████		Phone no. 812-945-5236	
	Firm's address 301 E. Elm Street New Albany, IN 47150				

Form 1120S (2011) **SAM'S NA**

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Schedule M Other Information (see instructions)		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ Restaurant b Product or service ▶ Food and Beverage		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?		X
4	Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount. ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		X
9	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
10a	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?		X
b	If "Yes," did the corporation file or will it file all required Forms 1099?		

Schedule K Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-104,403
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a	
	b Collectibles (28%) gain (loss)	8b	
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		

Form 1120S (2011)

		Shareholders' Pro Rata Share Items(continued)	Total amount	
Deductions	11	Section 179 deduction (attach Form 4562)	11	
	12a	Contributions	12a	
	b	Investment interest expense	12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d	Other deductions (see instructions) Type ▶	12d	
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d	Other rental real estate credits (see instructions) Type ▶	13d	
	e	Other rental credits (see instructions) Type ▶	13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type ▶ Stmt 3	13g	19,347
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	
	c	Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c	
	d	Passive category	14d	
	e	General category	14e	
	f	Other (attach statement) Deductions allocated and apportioned at shareholder level	14f	
	g	Interest expense	14g	
	h	Other Deductions allocated and apportioned at corporate level to foreign source income	14h	
	i	Passive category	14i	
	j	General category	14j	
	k	Other (attach statement) Other information	14k	
	l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
	m	Reduction in taxes available for credit (attach statement)	14m	
	n	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	14,784
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties - gross income	15d	
	e	Oil, gas, and geothermal properties - deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	21,147
	d	Distributions (attach statement if required) (see instructions)	16d	
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i	18	-104,403

Form 1120S (2011) **SAM'S NA**

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable	3,554		40,892	
b	Less allowance for bad debts		3,554		40,892
3	Inventories		30,757		31,194
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) Stmt 4				3,205
7	Loans to shareholders		179,212		348,885
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	280,370		298,479	
b	Less accumulated depreciation	38,137	242,233	107,327	191,152
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach statement)				
15	Total assets		455,756		615,328
Liabilities and Shareholders' Equity					
16	Accounts payable				89,600
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) Stmt 5		319,402		536,472
19	Loans from shareholders		10,825		10,825
20	Mortgages, notes, bonds payable in 1 year or more		233,000		209,000
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings		-107,471		-230,569
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		455,756		615,328

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

Note. Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	-123,098	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	2,452
b	Travel and entertainment \$				2,452
	Stmt 6 21,147	21,147	7	Add lines 5 and 6	2,452
4	Add lines 1 through 3	-101,951	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	-104,403

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-108,015	
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	104,403	
5	Other reductions Stmt 7	21,147	
6	Combine lines 1 through 5	-233,565	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	-233,565	

Form **1125-A**

Cost of Goods Sold

(December 2011)
Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, and 1065-B.

OMB No. 1545-2225

Name SAM'S NA	Employer identification number [REDACTED]
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1 Inventory at beginning of year	1	30,757
2 Purchases	2	613,573
3 Cost of labor	3	541,557
4 Additional section 263A costs (attach schedule)	4	
5 Other costs (attach schedule) Stmt 8	5	36,554
6 Total. Add lines 1 through 5	6	1,222,441
7 Inventory at end of year	7	31,194
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	1,191,247

9a Check all methods used for valuing closing inventory:

- (i) Cost
- (ii) Lower of cost or market
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (12-2011)

671111

OMB No. 1545-0130

Schedule K-1 (Form 1120S) Department of the Treasury Internal Revenue Service

2011

For calendar year 2011, or tax year beginning ending

Final K-1 Amended K-1

Shareholder's Share of Income, Deductions, Credits, etc. See back of form and separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Code, and Amount. Includes rows for Ordinary business income (loss), Net rental real estate income (loss), Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Alternative minimum tax (AMT) items, Section 179 deduction, Items effecting shareholder basis, and Other deductions. Total AMT items: 14,784.

Part I Information About the Corporation

Form fields for Part I: A Corporation's employer identification number, B Corporation's name, address, city, state, and ZIP code (SAM'S NA, 3800 PAYNE KOEHLER RD, NEW ALBANY IN 47150), C IRS Center where corporation filed return (e-file).

Part II Information About the Shareholder

Form fields for Part II: D Shareholder's identifying number, E Shareholder's name, address, city, state, and ZIP code (ROBERT SAM ANDERSON, 3729 KLERNER LANE, NEW ALBANY IN 47150), F Shareholder's percentage of stock ownership for tax year (100.000000%).

Barcode area with text 'For IRS Use Only' and a vertical label 'For IRS Use Only'.

* See attached statement for additional information.

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2011

Attachment Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return
SAM'S NA

Identifying number

Business or activity to which this form relates

Regular Depreciation

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	

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

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

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	69,055
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property	18,109	7.0	HY	200DB	2,587
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		SL	
h	Residential rental property		27.5 yrs.	MM	SL	
i	Nonresidential real property		39 yrs.	MM	SL	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a	Class life				SL	
b	12-year		12 yrs.		SL	
c	40-year		40 yrs.	MM	SL	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	71,642
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2011)

DAA

There are no amounts for Page 2

Form **8846**

**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

OMB No. 1545-1414

2011

Department of the Treasury
Internal Revenue Service

► Information on Form 8846 and its instructions is available at www.irs.gov/form8846.

Attachment
Sequence No. **98**

Name(s) shown on return

Identifying number

SAM'S NA

Note. Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	252,899
2	Tips not subject to the credit provisions (see instructions)	2	0
3	Creditable tips. Subtract line 2 from line 1	3	252,899
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800, see instructions and check here <input type="checkbox"/>	4	19,347
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 4f	6	19,347

For Paperwork Reduction Act Notice, see instructions.

Form 8846 (2011)

A1019 SAM'S NA

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Federal Statements

FYE: 12/31/2011

Statement 1 - Form 1120S, Page 1, Line 5 - Other Income (Loss)

<u>Description</u>	<u>Amount</u>
Other Income	\$ 5,275
Over and Short	1,166
Total	<u>\$ 6,441</u>

Statement 2 - Form 1120S, Page 1, Line 19 - Other Deductions

<u>Description</u>	<u>Amount</u>
Casual Labor	\$ 4,076
Chemicals	7,171
Contract Cleaning	32
Cleaning Supplies	3,687
Disposables	39,459
Dues and Subscriptions	922
Employee Meals	14,504
Equipment Rental	1,920
Food Waste	2,308
Laundry and Uniforms	12,477
Menus and Pricing	319
Miscellaneous	3,201
Office and Postage	1,042
Pest Control	375
Security	200
Supplies	24,605
Telephone	4,450
Trash Collection	3,596
Travel	230
Utilities	78,968
Auto Expense	6,217
Bank Charges	3,536
Credit Card Fees	21,199
Equipment Lease	6,437
Insurance	20,007
Professional Fees	3,586
Satellite and Music	8,257
Promotion/Trade	27,283
Other Fixed Expenses	115
Total	<u>\$ 300,179</u>

A1019 SAM'S NA

7/9/2012 1:40 PM

Federal Statements

FYE: 12/31/2011

Statement 3 - Form 1120S, Page 3, Schedule K, Line 13g - Other Credits

<u>Description</u>	<u>Amount</u>
Employer Tips Credit	\$ <u>19,347</u>
Total	\$ <u>19,347</u>

A1019 SAM'S NA

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Federal Statements

FYE: 12/31/2011

Statement 4 - Form 1120S, Page 4, Schedule L, Line 6 - Other Current Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Gift Certificates	\$	\$ 3,205
Total	\$ 0	\$ 3,205

Statement 5 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Bank Overdraft	\$ 171,090	\$ 96,606
Employee Advances	560	
Gift Certificates	5,858	
Payroll Taxes Payable	28,333	26,639
Payroll Liabilities	43,883	153,229
Sales Tax Payable	69,678	159,998
Rewards Network Liability		100,000
Total	\$ 319,402	\$ 536,472

Statement 6 - Form 1120S, Page 4, Schedule M-1, Line 3 - Expenses on Books Not on Return

<u>Description</u>	<u>Amount</u>
Officer Life Insurance	\$ 1,800
Employer Tip Credit Reduction	19,347
Total	\$ 21,147

Statement 7 - Form 1120S, Page 4, Schedule M-2, Line 5(a) - Other Reductions

<u>Description</u>	<u>Amount</u>
Officer Life Insurance	\$ 1,800
Employer Tip Credit Reduction	19,347
Total	\$ 21,147

A1019 SAM'S NA

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Federal Statements

FYE: 12/31/2011

Statement 8 - Form 1125-A, Line 5 - Other Costs

<u>Description</u>	<u>Amount</u>
Other Costs	\$ 36,554
Total	\$ 36,554

A1019 SAM'S NA

7/9/2012 1:40 PM

FYE: 12/31/2011

Federal Statements
ROBERT SAM ANDERSON

Schedule K-1, Box 13, Code N - Credit for Employer Social Security and Medicare Taxes

<u>Description</u>	<u>Shareholder Amount</u>
Employer Tips Credit	\$ 19,347
Total	<u>\$ 19,347</u>

Schedule K-1, Box 16, Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
Officer Life Insurance	\$ 1,800
Employer Tip Credit Reduction	19,347
Total	<u>\$ 21,147</u>

Year Ending: December 31, 2011

SAM'S NA
3800 PAYNE KOEHLER RD
NEW ALBANY, IN 47150

**Electing out of the Bonus Depreciation Allowance for
All Eligible Depreciable Property**

The taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after December 31, 2007. This election applies to all eligible depreciable property placed in service during the tax year.

Form **7004**
(Rev. November 2011)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ File a separate application for each return.
▶ See separate instructions.

OMB No. 1545-0233

Print
or
Type

Name
SAM'S NA

Identifying number
[REDACTED]

Number, street, and room or suite no. (if P.O. box, see instructions.)
3800 PAYNE KOEHLER RD

City, town, state, and ZIP code (if a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).
NEW ALBANY IN 47150

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 9804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below) 25

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(I)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	05	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

- 4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here
- 5a The application is for calendar year 20 11, or tax year beginning _____, and ending _____

b Short tax year. If this tax year is less than 12 months, check the reason:
 Initial return Final return Change in accounting period Consolidated return to be filed

6 Tentative total tax	6	0
7 Total payments and credits (see instructions)	7	0
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **7004** (Rev. 11-2011)

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Southern District of Indiana

In re Sam's NA, Inc.

Debtor(s)

Case No.

Chapter

11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
250 Ventures 250 Stephenson Highway Troy, MI 48083-1117	250 Ventures 250 Stephenson Highway Troy, MI 48083-1117			Unknown
Blackstone Capital 612 West Main Street Suite 2500 Louisville, KY 40202	Blackstone Capital 612 West Main Street Suite 2500 Louisville, KY 40202	Loan		256,000.00
Fish Market Inc. 1406 West Chestnut Street Louisville, KY 40203	Fish Market Inc. 1406 West Chestnut Street Louisville, KY 40203	Trade Debt		5,344.44
Gordon Food Service, Inc. 342 Gordon Industrial Drive Shepherdsville, KY 40165	Gordon Food Service, Inc. 342 Gordon Industrial Drive Shepherdsville, KY 40165	Trade Debt		26,708.14
Indiana Department of Revenue 100 North Senate Avenue Indianapolis, IN 46204	Indiana Department of Revenue 100 North Senate Avenue Indianapolis, IN 46204	Taxes		240,000.00
Indiana Department of Workforce Development P.O. Box 7054 Indianapolis, IN 46207-7054	Indiana Department of Workforce Development P.O. Box 7054 Indianapolis, IN 46207-7054	Taxes		28,105.95
Insight Communications 4701 Commerce Crossing Drive Louisville, KY 40229	Insight Communications 4701 Commerce Crossing Drive Louisville, KY 40229	Trade Debt		5,000.00
Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346			300,000.00
Klosterman Baking Company 4760 Paddock Road Cincinnati, OH 45229	Klosterman Baking Company 4760 Paddock Road Cincinnati, OH 45229	Trade Debt		3,227.25
Sofa Foods 331 Park East Blvd New Albany, IN 47150	Sofa Foods 331 Park East Blvd New Albany, IN 47150	Trade Debt		9,608.33

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

In re Sam's NA, Inc.

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Swisher Hygiene 29 Staden Drive Suite 104 Hamilton, OH 45015-2215	Swisher Hygiene 29 Staden Drive Suite 104 Hamilton, OH 45015-2215	Trade Debt		1,000.00
Sysco Louisville 7705 National Turnpike Louisville, KY 40214	Sysco Louisville 7705 National Turnpike Louisville, KY 40214	Trade Debt		31,291.61

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

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date February 7, 2013

Signature /s/ R. Sam Anderson
R. Sam Anderson
President

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

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

In re Sam's NA, Inc.
Debtor

Case No. _____
Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
R. Sam Anderson 3729 Klerner Lane New Albany, IN 47150		100%	Sole Stockholder

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date February 7, 2013

Signature /s/ R. Sam Anderson
**R. Sam Anderson
President**

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

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

In re Sam's NA, Inc.

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: February 7, 2013

/s/ R. Sam Anderson

R. Sam Anderson/President

Signer/Title

250 VENTURES
250 STEPHENSON HIGHWAY
TROY, MI 48083-1117

BLACKSTONE CAPITAL
612 WEST MAIN STREET
SUITE 2500
LOUISVILLE, KY 40202

FISH MARKET INC.
1406 WEST CHESTNUT STREET
LOUISVILLE, KY 40203

GORDON FOOD SERVICE, INC.
342 GORDON INDUSTRIAL DRIVE
SHEPHERDSVILLE, KY 40165

INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE
INDIANAPOLIS, IN 46204

INDIANA DEPARTMENT OF WORKFORCE
DEVELOPEMENT
P.O. BOX 7054
INDIANAPOLIS, IN 46207-7054

INSIGHT COMMUNICATIONS
4701 COMMERCE CROSSING DRIVE
LOUISVILLE, KY 40229

INTERNAL REVENUE SERVICE
PO BOX 7346
PHILADELPHIA, PA 19101-7346

KLOSTERMAN BAKING COMPANY
4760 PADDOCK ROAD
CINCINNATI, OH 45229

SOFO FOODS
331 PARK EAST BLVD
NEW ALBANY, IN 47150

SWISHER HYGIENE
29 STADEN DRIVE
SUITE 104
HAMILTON, OH 45015-2215

SYSCO LOUISVILLE
7705 NATIONAL TURNPIKE
LOUISVILLE, KY 40214

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

In re Sam's NA, Inc.

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

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

None [*Check if applicable*]

February 7, 2013

Date

/s/ Neil C Bordy

Neil C Bordy

Signature of Attorney or Litigant

Counsel for **Sam's NA, Inc.**

Seiller Waterman LLC

22nd Floor - Meidinger Tower

462 S 4th Street

Louisville, KY 40202

502-584-7400 Fax:502-583-2100