

**United States Bankruptcy Court
District of Massachusetts**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Viking Management, LLC	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 77-0632301	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): 264 Broadway Suite 600 Methuen, MA <div style="text-align: right; font-size: small;">ZIP Code 01844</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; font-size: small;">ZIP Code</div>
County of Residence or of the Principal Place of Business: Essex	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</div>
Location of Principal Assets of Business Debtor (if different from street address above): Around Albany and Troy, NY	

<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 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> <hr/> <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</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</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 type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" 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 type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.</p> <hr/> <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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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 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"/>
\$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 type="checkbox"/>	<input checked="" 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): Viking Management, LLC	
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:
Exhibit A		Exhibit B	
(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.)		(To be completed if debtor is an individual whose debts are primarily consumer debts.)	
<input type="checkbox"/> Exhibit A is attached and made a part of this petition.		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).	
		X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> 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.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> 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)			
<input checked="" type="checkbox"/> 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.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> 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)			
<input type="checkbox"/> 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)			
<input type="checkbox"/> 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			
<input type="checkbox"/> 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.			
<input type="checkbox"/> 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):
Viking Management, LLC

Signatures

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

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

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

X _____
 Signature of Debtor

X _____
 Signature of Joint Debtor

 Telephone Number (If not represented by attorney)

 Date

Signature of a Foreign Representative

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

(Check only one box.)

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

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

X _____
 Signature of Foreign Representative

 Printed Name of Foreign Representative

 Date

Signature of 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/ Thomas J. Raftery
 Signature of Attorney for Debtor(s)

Thomas J. Raftery BBO#410740
 Printed Name of Attorney for Debtor(s)

Law Offices of Thomas J. Raftery
 Firm Name

Post Office Box 550
Carlisle, MA 01741-0550

 Address

Email: Thomas@Raftery.com

978-369-4404 Fax: 978-369-7816
 Telephone Number

June 27, 2008
 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/ Jon C. Perrault
 Signature of Authorized Individual

Jon C. Perrault
 Printed Name of Authorized Individual

Member/Manager
 Title of Authorized Individual

June 27, 2008
 Date

 Date

Voluntary Petition*(This page must be completed and filed in every case)*Name of Debtor(s):
Viking Management, LLC**Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

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

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

X _____
 Signature of Debtor

X _____
 Signature of Joint Debtor

 Telephone Number (If not represented by attorney)

 Date

Signature of Attorney*

X 
 Signature of Attorney for Debtor(s)

Thomas J. Raftery BBO#410740
 Printed Name of Attorney for Debtor(s)

Law Offices of Thomas J. Raftery
 Firm Name

Post Office Box 550
Carlisle, MA 01741-0550

 Address

Email: **Thomas@Raftery.com**

978-369-4404 Fax: 978-369-7818

 Telephone Number

27 JUNE 2008
 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 
 Signature of Authorized Individual

Jon C. Perrault
 Printed Name of Authorized Individual

Member/Manager
 Title of Authorized Individual

06-27-08
 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.

OFFICIAL FORM 7**United States Bankruptcy Court
District of Massachusetts**In re Viking Management, LLC

Debtor(s)


Case No. _____

Chapter 11**DECLARATION RE: ELECTRONIC FILING****PART I- DECLARATION OF PETITIONER**

I [We] Jon C. Perrault, Member/Manager, hereby declare(s) under penalty of perjury that all of the information contained in my petition and all other papers and pleadings filed in this case (singly or jointly the "Document"), filed electronically, is true and correct. I understand that this *DECLARATION* is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this *DECLARATION* may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Dated: June 26, 2008

Signed: 

Jon C. Perrault
(Affiant)

PART II - DECLARATION OF ATTORNEY (IF AFFIANT IS REPRESENTED BY COUNSEL)

I certify that the affiant(s) signed this form before I submitted the Document, I gave the affiant(s) a copy of the Document and this *DECLARATION*, and I have followed all other electronic filing requirements currently established by local rule and standing order. This *DECLARATION* is based on all information of which I have knowledge and my signature below constitutes my certification of the foregoing under Fed. R. Bankr. P. 9011. I have reviewed and will comply with the provisions of MEFR 7.

Dated:
26 June 2008Signed: /s/Thomas J. Raftery

Thomas J. Raftery BBO#410740
Attorney for Affiant

VIKING MANAGEMENT LLC

Unanimous Consent of Member/Manager

The undersigned, being all the managers and members of the corporation hereby adopt the following resolutions and hereby directs that the same be filed with the minutes of the meetings of the members and managers of the corporation as though voted and resolved at a regularly scheduled and noticed meeting of said members and managers, to wit:

VOTED: That in the judgment of the members and managers of this corporation it is desirable and for the best interests of the corporation, its creditors, members and other interested parties, that a petition pursuant to Chapter 11 of the Bankruptcy Code, 11 U.S.C. sec. 101 et seq. be filed by this corporation.

VOTED: That Jon C. Perrault, Manager of this corporation be and he hereby is, authorized and empowered, for and on behalf of this corporation and in its corporate name and behalf to execute, acknowledge, verify and deliver a petition pursuant to Chapter 11 of the Bankruptcy Code, 11 U.S.C. sec. 101 et seq. and to cause the same to be filed with the United States Bankruptcy Court for the District of Massachusetts and to file such other instruments, schedules and other papers and to take any and all other action which he, so acting, may deem necessary or proper in connection with said proceedings.

VOTED: That Thomas J. Raftery, Esquire, of Post Office Box 550, 1082 Concord Street, Carlisle, Massachusetts 01741, be, and he hereby is, retained as counsel to represent this corporation in the matter of the aforementioned proceedings and with respect to all proceedings pursuant to the Bankruptcy Code.


Jon C. Perrault, Member/Manager

Dated: May 16, 2008

OFFICIAL FORM 7

United States Bankruptcy Court District of Massachusetts

In re Viking Management, LLC

Debtor(s)

Case No. 08-41452-JBR

Chapter 11

DECLARATION RE: ELECTRONIC FILING


PART I- DECLARATION OF PETITIONER

I [We] Jon C. Perrault, Member/Manager, hereby declare(s) under penalty of perjury that all of the information contained in my petition and all other papers and pleadings filed in this case (singly or jointly the "Document"), filed electronically, is true and correct. I understand that this *DECLARATION* is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this *DECLARATION* may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Dated: 16 May 2008

Signed:


Jon C. Perrault
(Affiant)

PART II - DECLARATION OF ATTORNEY (IF AFFIANT IS REPRESENTED BY COUNSEL)

I certify that the affiant(s) signed this form before I submitted the Document, I gave the affiant(s) a copy of the Document and this *DECLARATION*, and I have followed all other electronic filing requirements currently established by local rule and standing order. This *DECLARATION* is based on all information of which I have knowledge and my signature below constitutes my certification of the foregoing under Fed. R. Bankr. P. 9011. I have reviewed and will comply with the provisions of MEFR 7.

Dated:

16 May 2008

Signed: /s/Thomas J. Raftery

Thomas J. Raftery BBO#410740
Attorney for Affiant

United States Bankruptcy Court
District of Massachusetts

In re **Viking Management, LLC**

Debtor(s)

Case No. _____

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Jayne M Tarbox Receiver of Taxes 336 Town Office Road Troy, NY 12180	Jayne M Tarbox Receiver of Taxes 336 Town Office Road Troy, NY 12180			7,842.16
Ace Carting Corp. P.O. BOX 11774 Albany, NY 12211	Ace Carting Corp. P.O. BOX 11774 Albany, NY 12211			1,794.08
BankDirect Capital Finance LLC P.O. BOX 660448 Dallas, TX 75266-0448	BankDirect Capital Finance LLC P.O. BOX 660448 Dallas, TX 75266-0448			2,216.80
County Waste P.O. Box 431 Clifton Park, NY 12065	County Waste P.O. Box 431 Clifton Park, NY 12065			4,145.34
Dr. Thomas S. and Sandra G. Perrault 76 Woodland Street Methuen, MA 01844	Dr. Thomas S. and Sandra G. Perrault 76 Woodland Street Methuen, MA 01844			55,000.00
Eckert Mechanical Service Corp. 1062 Central Avenue Albany, NY 12205	Eckert Mechanical Service Corp. 1062 Central Avenue Albany, NY 12205			2,156.03
Edward Ryea 1261 Route 7 Apt. 11 Troy, NY 12180	Edward Ryea 1261 Route 7 Apt. 11 Troy, NY 12180			25,000.00
Home Depot Credit Services P.O. Box 6029 The Lake, NV 88901-6029	Home Depot Credit Services P.O. Box 6029 The Lake, NV 88901-6029			12,058.19
John Ray & Sons 2900 Sixth Avenue Troy, NY 12180	John Ray & Sons 2900 Sixth Avenue Troy, NY 12180			1,296.15
M & T Bank 101 South Salina Street 3rd Floor Syracuse, NY 13202	M & T Bank 101 South Salina Street 3rd Floor Syracuse, NY 13202			21,909.28

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

In re Viking Management, LLC

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Manufacturers and Traders Trust Co. One M&T Plaza Buffalo, NY 14240	Manufacturers and Traders Trust Co. One M&T Plaza Buffalo, NY 14240	All asset pledge.		21,909.00 (0.00 secured)
Maplewood Property Management C/O Ed Rye 1261 Route 7 Apt.# 11 Troy, NY 12180	Maplewood Property Management C/O Ed Rye 1261 Route 7 Apt.# 11 Troy, NY 12180			1,498.00
Mercer Property Management LLC 3 E-Comm Square Albany, NY 12207	Mercer Property Management LLC 3 E-Comm Square Albany, NY 12207			3,603.22
Morris Rossi & Hayes 37 Chestnut Street Andover, MA 01810	Morris Rossi & Hayes 37 Chestnut Street Andover, MA 01810			1,225.00
National Grid 300 Erie Blvd West Syracuse, NY 13252	National Grid 300 Erie Blvd West Syracuse, NY 13252			4,417.32
O'Sullivan & Company P.C. 871 Turnpike Street Unit 205 North Andover, MA 01845	O'Sullivan & Company P.C. 871 Turnpike Street Unit 205 North Andover, MA 01845			7,273.75
Thomas F. Curran 13191 North 102nd Place Scottsdale, AZ 85260	Thomas F. Curran 13191 North 102nd Place Scottsdale, AZ 85260			88,500.00
Town of Brunswick Troy, NY 12180	Town of Brunswick Troy, NY 12180			13,120.59
Travelers CL & Specialty Remittance Cent Hartford, CT 06183-1008	Travelers CL & Specialty Remittance Cent Hartford, CT 06183-1008			1,137.63
Vermont Mutual Insurance Co P.O. Box 113 Brattleboro, VT 05302-0113	Vermont Mutual Insurance Co P.O. Box 113 Brattleboro, VT 05302-0113			9,194.11

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

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

Date June 27, 2008Signature /s/ Jon C. Perrault

Jon C. Perrault
Member/Manager

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

**United States Bankruptcy Court
District of Massachusetts**

In re Viking Management, LLC

Debtor(s)

Case No. _____

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept.....	\$	As allowed by the Court
Prior to the filing of this statement I have received.....	\$	<u>8,550.01</u>
Balance Due.....	\$	As allowed by the Court

2. \$ 1,039.00 of the filing fee has been paid.
3. The source of the compensation paid to me was:
 Debtor Other (specify): **Retainer provided by principal of the Debtor.**
4. The source of compensation to be paid to me is:
 Debtor Other (specify):
5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.
 I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.
6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
a. Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
b. [Other provisions as needed]
All representation required in accordance with a Chapter 7 or 11 case.
7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:
Representation of principals of the corporate or business entity.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: June 27, 2008/s/ Thomas J. Raftery

**Thomas J. Raftery BBO#410740
Law Offices of Thomas J. Raftery
Post Office Box 550
Carlisle, MA 01741-0550
978-369-4404 Fax: 888-472-0008
Thomas@Raftery.com**

**United States Bankruptcy Court
District of Massachusetts**

In re **Viking Management, LLC** ,
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
Jon C. Perrault 193 Pelham Street Methuen, MA 01844	LLC Interest	100%	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Member/Manager 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 **June 27, 2008**

Signature **/s/ Jon C. Perrault**
Jon C. Perrault
Member/Manager

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

.layne M Tarbox Receiver of Taxes
336 Town Office Road
Troy, NY 12180

Ace Carting Corp.
P.O. BOX 11774
Albany, NY 12211

Albany Times Union
PO. Box 80089
Prescott, AZ 86304-8089

Asset Preservation Incorporated
4062 Grumman Blvd
Calverton, NY 11933

BankDirect Capital Finance LLC
P.O. BOX 660448
Dallas, TX 75266-0448

Bayview Loan Servicing, LLC
4425 ponce de Leon Blvd
5th Floor
Miami, FL 33146

Blair Lumber
115 Saratoga Street
Cohoes, NY 12047-3118

Brunswick Receiver of Taxes
336 Town Office Road
Attn: Jayne Tarbox
Troy, NY 12180

Capmark
200 Witmer Road
Horsham, PA 19044

City of Albany Treasurer's Office Room 1
24 Eagle Street
Albany, NY 12207

City of Methuen
P.O. Box 397
Methuen, MA 01844

County Waste
P.O. Box 431
Clifton Park, NY 12065

Division of Finance
112 State Street Room 800
Albany, NY 12207

Doyle Lumber CO
43 River Road
Andover, MA 01810

Dr. Thomas S. and Sandra G. Perrault
76 Woodland Street
Methuen, MA 01844

Eckert Mechanical Service Corp.
1062 Central Avenue
Albany, NY 12205

Edward Ryea
1261 Route 7 Apt. 11
Troy, NY 12180

Eric Kniele Electric
P.O. Box 1319
Troy, NY 12181-1319

Harleysville Insurance Company Processin
355 Maple Avenue
Harleysville, PA 19441

Home Depot Credit Services
P.O. Box 6029
The Lake, NV 88901-6029

John Ray & Sons
2900 Sixth Avenue
Troy, NY 12180

M & T Bank
101 South Salina Street 3rd Floor
Syracuse, NY 13202

Manufacturers and Traders Trust Co.
One M&T Plaza
Buffalo, NY 14240

Maplewood Property Management C/O Ed Rye
1261 Route 7 Apt.# 11
Troy, NY 12180

Melrose Land Company
PO. BOX 250
Melrose, NY 12121

Mercer Property Management LLC
3 E-Comm Square
Albany, NY 12207

Morris Rossi & Hayes
37 Chestnut Street
Andover, MA 01810

National Grid
300 Erie Blvd
West Syracuse, NY 13252

O'Sullivan & Company P.C.
871 Turnpike Street Unit 205
North Andover, MA 01845

Park National Bank Loan Servicing
P.O. Box 4000
Oak Park, IL 60303

Paul M. Macari Receiver
P.O. Box 1530
Troy, NY 12181

Renns. Co. Bureau of Finance
1600 7th Avenue
Troy, NY 12180

St. Peter's Bender Laboratory
PO. Box 469143
Brookline, MA 02446

The Community Preservation Corporation
P.O. Box 9096 Church Street Station
New, NY 10256-9096

Thomas F. Curran
13191 North 102nd Place
Scottsdale, AZ 85260

Town of Brunswick
Troy, NY 12180

Travelers CL & Specialty Remittance Cent
Hartford, CT 06183-1008

Verizon
P.O. Box 1
Worcester, MA 01654-0001

Verizon Wireless
PO. Box 15023
Worcester, MA 01615-0023

Vermont Mutual Insurance Co
P.O. Box 113
Brattleboro, VT 05302-0113