

B1 (Official Form 1)(04/13)

**United States Bankruptcy Court
District of Maryland**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Wall Works USA, 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)/Complete EIN (if more than one, state all) 25-1825369	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): 1981 Moreland Parkway Bldg. 4B, Bay 6-7 Annapolis, MD	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 21401	ZIP Code
County of Residence or of the Principal Place of Business: Anne Arundel	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

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 type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" 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 \$2,490,925 (amount subject to adjustment on 4/01/16 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 type="checkbox"/> 1-49	<input checked="" type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000
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Estimated Assets

<input checked="" type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion
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Estimated Liabilities

<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion
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THIS SPACE IS FOR COURT USE ONLY

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Wall Works USA, Inc.</p>
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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 with 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):
Wall Works USA, Inc.

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

Signatures

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/ Richard Rosenblatt
Signature of Attorney for Debtor(s)

Richard Rosenblatt 04678
Printed Name of Attorney for Debtor(s)

Law Offices of Richard B. Rosenblatt, PC
Firm Name

Suite 302
30 Courthouse Square
Rockville, MD 20850
Address

Email: rosenblatt@rosenblattlaw.com

301.838.0098 Fax: 301.838.3498
Telephone Number

April 6, 2015
Date

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

Signature of Non-Attorney Bankruptcy Petition Preparer

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

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

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

Address

X _____
Date

Signature of 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/ Stephen P. Hodgins
Signature of Authorized Individual

Stephen P. Hodgins
Printed Name of Authorized Individual

President
Title of Authorized Individual

April 6, 2015
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:

Date

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.

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Maryland**

In re Wall Works USA, 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>
All Seasons Contructions, LLC 745 Osborn Road Naugatuck, CT 06770-3451	All Seasons Contructions, LLC 745 Osborn Road Naugatuck, CT 06770-3451	Subcontract		74,753.00
American Express PO Box 360001 Fort Lauderdale, FL 33336-0001	American Express PO Box 360001 Fort Lauderdale, FL 33336-0001	Credit Charges		46,863.92
Charlie Mann Electric, Inc. 811 Charlie MAnn Ct Gambrills, MD 21054	Charlie Mann Electric, Inc. 811 Charlie MAnn Ct Gambrills, MD 21054	Subcontract		45,685.00
Custom View, Inc. 88 Fonda Road Rockville Centre, NY 11570	Custom View, Inc. 88 Fonda Road Rockville Centre, NY 11570	Subcontract		56,519.00
Daltile Distribution, Inc. 812 A Oregon Avenue Linthicum Heights, MD 21090	Daltile Distribution, Inc. 812 A Oregon Avenue Linthicum Heights, MD 21090	Material		39,506.35
Duron Paints & Wallcoverings 476 F Ritchie Highway Severn, MD 21144	Duron Paints & Wallcoverings 476 F Ritchie Highway Severn, MD 21144	Material		49,292.30
Floor Medic Hardwood Flooring Inc. 8775 Centre Park Dr. Suite 113 Columbia, MD 21045	Floor Medic Hardwood Flooring Inc. 8775 Centre Park Dr. Suite 113 Columbia, MD 21045	Subcontract		47,050.00
FSA Build Design, LLC 17230 King James Way Gaithersburg, MD 20877	FSA Build Design, LLC 17230 King James Way Gaithersburg, MD 20877	Subcontract		82,240.00
GE Electric Co. PO Box 640025 Pittsburgh, PA 15264-0025	GE Electric Co. PO Box 640025 Pittsburgh, PA 15264-0025	Material		175,894.22
Hajoca Corporation PO Box 347632 Pittsburgh, PA 15251-4632	Hajoca Corporation PO Box 347632 Pittsburgh, PA 15251-4632	Material		76,772.69

B4 (Official Form 4) (12/07) - Cont.
 In re **Wall Works USA, Inc.**

Case No. _____

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Home Depot Supply PO Box 509058 San Diego, CA 92150-9058	Home Depot Supply PO Box 509058 San Diego, CA 92150-9058	Material		43,986.92
Maryland Stone Source 3381 C-E 75th Avenue Hyattsville, MD 20785	Maryland Stone Source 3381 C-E 75th Avenue Hyattsville, MD 20785	Subcontract		28,023.00
Merritt-GBI, LLC 2066 Lord Baltimore Drive Windsor Mill, MD 21244	Merritt-GBI, LLC 2066 Lord Baltimore Drive Windsor Mill, MD 21244	Rent for 1981 Moreland Parkway, Building 4B, Bays 6-7, Annapolis, MD 21401		42,049.83
Merritt-GBI, LLC 2066 Lord Baltimore Drive Windsor Mill, MD 21244	Merritt-GBI, LLC 2066 Lord Baltimore Drive Windsor Mill, MD 21244	Rent for 1981 Moreland Parkway, Building 4B, Bays 4-5, Annapolis, MD 21401		60,052.02
Miles & Stockbridge, P.C. 10 Light Street Baltimore, MD 21202-1487	Miles & Stockbridge, P.C. 10 Light Street Baltimore, MD 21202-1487	Legal Fees		36,520.84
Rexel, Inc. 14951 Dallas Parkway Addison, TX 75001	Rexel, Inc. 14951 Dallas Parkway Addison, TX 75001	Material		41,025.75
Romero Construction Co. Inc. 409C North StoneStreet Ave. Rockville, MD 20850	Romero Construction Co. Inc. 409C North StoneStreet Ave. Rockville, MD 20850	Subcontract		29,854.01
Source One Business Services 6031 University Blvd. Suite 300 Ellicott City, MD 21043	Source One Business Services 6031 University Blvd. Suite 300 Ellicott City, MD 21043	Accountant		45,246.00
Stephen P. Hodgins 869 Childs Point Road Annapolis, MD 21401	Stephen P. Hodgins 869 Childs Point Road Annapolis, MD 21401	Loan		2,210,000.00
WW Military 1981 Moreland Parkway Bldg. 4B, Bay 6-7 Annapolis, MD 21401	WW Military 1981 Moreland Parkway Bldg. 4B, Bay 6-7 Annapolis, MD 21401	Loan		2,173,406.99

B4 (Official Form 4) (12/07) - Cont.
In re **Wall Works USA, Inc.**

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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

I, the 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 **April 6, 2015**

Signature **/s/ Stephen P. Hodgins**
Stephen P. Hodgins
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
District of Maryland**

In re Wall Works USA, 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
Stephen Hodgins 869 Childs Point Rd. Annapolis, MD 21401			100% owner

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 April 6, 2015

Signature /s/ Stephen P. Hodgins
Stephen P. Hodgins
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
District of Maryland**

In re **Wall Works USA, 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: **April 6, 2015**

/s/ Stephen P. Hodgins

Stephen P. Hodgins/President

Signer/Title

A&M Supply
PO Box 919393
Orlando, FL 32891-9393

All Seasons Contructions, LLC
745 Osborn Road
Naugatuck, CT 06770-3451

AmerAssist A/R Solutions
445 Hutchinson Avenue Suite 500
Columbus, OH 43235

American Express
PO Box 360001
Fort Lauderdale, FL 33336

Astacio Plumbing & Heating Inc.
PO Box 4358
Stamford, CT 06907

B&W Painting Co.
329 Prince George Street
Laurel, MD 20707-4325

C&C Ceramic Tile
7695 Elaine Ct.
Port Tobacco, MD 20677

Calvin S. Spencer, Jr., Esq.
Harris, Matthews & Crowder, P.C.
111 East Fifth Avenue
PO Drawer G
Kenbridge, VA 23944

Capital Home Services, Inc.
4503 Garrett Avenue
Beltsville, MD 20705

CapitalTristate
PO Box 404749
Atlanta, GA 30384-4749

Charlie Mann Electric, Inc.
811 Charlie Mann Ct
Gambrills, MD 21054

Comptroller of Maryland
Bankruptcy Department
301 W. Preston Street
Baltimore, MD 21201

Custom View, Inc.
88 Fonda Road
Rockville Centre, NY 11570

D&S, LTD
13809 Research Blvd., Suite 800
Austin, TX 78750

Daltile Distribution, Inc.
812 A Oregon Avenue
Linthicum Heights, MD 21090

Daniel P. Stringer, Esquire
Bodie, Dolina, Hobbs
Friddell & Grenzer, P.C.
305 Washington Avenue, Suite 300
Towson, MD 21204

Davenport Insulation
15445 Depot Lane
Upper Marlboro, MD 20773

Doyle's Carpet, Inc.
PO Box 879
Lexington Park, MD 20653

Duron Paints & Wallcoverings
476 F Ritchie Highway
Severn, MD 21144

Eileen V. Saunders
14 Hilltop Circle
Mendham, NJ 07945

Environmental Maintenance Solutions Inc.
199 Tompkins Avenue
Pleasantville, NY 10570

Fernando Valdizan, Esq.
CST Co.
PO Box 33127
Louisville, KY 40232-3127

Floor Medic Hardwood Flooring Inc.
8775 Centre Park Dr.
Suite 113
Columbia, MD 21045

Floor Systems, Inc.
15 Oxford Way
Huntingtown, MD 20639

FSA Build Design, LLC
17230 King James Way
Gaithersburg, MD 20877

GE Electric Co.
PO Box 640025
Pittsburgh, PA 15264-0025

Goel Services
6201 Dix Street NE
Washington, DC 20019

Gormley Environmental Corp.
PO Box 28
Bryans Road, MD 20616

Hajoca Corporation
PO Box 347632
Pittsburgh, PA 15251-4632

Home Depot Supply
PO Box 509058
San Diego, CA 92150-9058

Independence Carting, Inc.
PO Box 3283
New York, NY 10008-3283

Independence Catering, Inc.
541 Gardner Avenue
Brooklyn, NY 11222

Internal Revenue Service
Special Procedures Branch
31 Hopkins Plaza, Room 1140
Baltimore, MD 21201-2881

J.J. Haines & Company, Inc.
PO Box 791360
Baltimore, MD 21279-1360

Jaffe & Assher, LLP
Attorneys At Law
600 Third Avenue
New York, NY 10016-1901

Kaba Ilco, Inc.
7301 Decarie Blvd.
Montreal, QC H4P 2G7
CANADA

Kember Hardwood Flooring Inc.
3160 Derry Road East
Mississauga, ON L4T1A9
CANADA

Kross Lieberman & Stone, Inc.
PO Box 565
Morrisville, NC 27560

LaMela Sanitation
PO Box 507
Marlboro, NY 12542

Law Office of Hunter C. Piel, LLC
502 Washington Avenue
Suite 730
Towson, MD 21204

Law Office of Matthew J. Parr
4405 Leeds Avenue
Baltimore, MD 21229

Law Office of Robert G. Shuster, LLC
12850 Middlebrook Road
Suite 225
Germantown, MD 20874

Law Offices Baylinson, Kudysh
Greenberg & Helt, LLC
303 S. Main Street, Lower Level
Mount Airy, MD 21771

Law Offices Issa G. Ziadeh, P.C.
Central Collection Unit
45 South Washington Street
PO Box 219
Greencastle, PA 17225

Law Offices Kind & Dashoff, LLC
One Church Lane
Pikesville, MD 21208-3709

Law Offices of Robert J. Barlow, P.L.C.
3516 Plank Road, Suite 104
PO Box 8
Fredericksburg, VA 22404-0008

Lisa A. Charleston, Esq.
150 E. Swedesford Road
Suite 102
Wayne, PA 19087

Lowe's HIW Inc./Lowe's Home Center, Inc.
PO Box 965054
Orlando, FL 32896-5054

Marc A. Isaacs, Esq.
3801 International Drive, Suite 208
Silver Spring, MD 20906

Maryland Stone Source
3381 C-E 75th Avenue
Hyattsville, MD 20785

Merritt-GBI, LLC
2066 Lord Baltimore Drive
Windsor Mill, MD 21244

Miles & Stockbridge, P.C.
10 Light Street
Baltimore, MD 21202-1487

Monarch Recovery Management, Inc.
PO Box 21089
Philadelphia, PA 19114-0589

NCS
729 Miner Road
Cleveland, OH 44143

New York City Department of Finance
66 John Street, Room 104
New York, NY 10038

New York State Dept of Taxation & Financ
Attn: Office of Counsel
Building 9
W A Harriman Campus
Albany, NY 12227

Nice & Clean
7850 Foxfarm Lane
Glen Burnie, MD 21061

Old Dominion Supply, Inc.
PO Box 64677
Baltimore, MD 21264-4677

One Source Imaging Solutions, Inc.
5020 Campbell Blvd.
Nottingham, MD 21236

Patagonia Enterprises, LLC
1752 Brookshire Run
Point of Rocks, MD 21777

Philip B. Willette Co., L.P.A.
Attorney At Law
PO Box 26042
Columbus, OH 43226

R&S Enterprises
5199 Raynor Avenue
Linthicum Heights, MD 21090

Rexel, Inc.
14951 Dallas Parkway
Addison, TX 75001

Ricardo Cordero
12902 Winerthur Lane
Silver Spring, MD 20904

Richard M. Kind, Esquire
One Church Lane
Pikesville, MD 21208-3709

Romero Construction Co. Inc.
409C North StoneStreet Ave.
Rockville, MD 20850

Ronald B. Katz, Esq.
11403 Cronridge Drive, Suite 230
Owings Mills, MD 21117

Rowena N. Nelson, Esquire
Law Office of Rowena N. Nelson, LLC
1801 McCormick Drive, Suite 150
Upper Marlboro, MD 20774

RRH Associates, LLC
PO Box 1187
Huntingtown, MD 20639

Samuel Feldman Lumber Co. Inc.
1281 Metropolitan Avenue
Brooklyn, NY 11237

Shaw Industries, Inc.
PO Box 3305
Boston, MA 02241-3305

Shipman & Goodwin
300 Atlantic Street
Stamford, CT 06901-3522

Silverman Theologou, LLP
11200 Rockville Pike, Suite 520
Rockville, MD 20852

Sinnreich Kosakoff & Messina, LLP
Attorneys At Law
267 Carleton Avenue, Suite 301
Central Islip, NY 11722

Solid Structures Decks & Fences, LLC
4220 Smokey Lake Drive
Virginia Beach, VA 23462

Source One Business Services
6031 University Blvd. Suite 300
Ellicott City, MD 21043

Stephan Y. Brennan, Esq.
Iliff, Meredith, Wildberger & Brennan
Patriots Plaza, Suits 201-203
8055 Ritchie Highway
Pasadena, MD 21122

Stephen P. Hodgins
869 Childs Point Road
Annapolis, MD 21401

Superior Interiors Floor Coverings
105 Aragona Blvd #102
Virginia Beach, VA 23462

The Estate of Lena L. Brown
869 Childs Point Road
Annapolis, MD 21401

The McCormick Paint Works Co.
2355 Lewis Avenue
Rockville, MD 20851

The Thermodyne Corporation
5 Cold Hill Road, Building 20
Mendham, NJ 07945

United Rentals
PO Box 100711
Atlanta, GA 30384-0711

Virginia Marble
PO Box 766
Kenbridge, VA 23944

VRP Construction Inc.
25 Tolson Lane
Stafford, VA 22556

Waste Management of Maryland
PO Box 13648
Philadelphia, PA 19101-3648

Whirlpool Corporation
PO Box 532415
Charlotte, NC 28290-2415

Wurth Wood Group, Inc.
6660 Santa Barbara Rd.
Elkridge, MD 21075-6285

WW Military
1981 Moreland Parkway
Bldg. 4B, Bay 6-7
Annapolis, MD 21401

**United States Bankruptcy Court
District of Maryland**

In re Wall Works USA, 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 Wall Works USA, 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*]

April 6, 2015

Date

/s/ Richard Rosenblatt**Richard Rosenblatt**Signature of Attorney or Litigant
Counsel for Wall Works USA, Inc.**Law Offices of Richard B. Rosenblatt, PC****Suite 302****30 Courthouse Square****Rockville, MD 20850****301.838.0098 Fax:301.838.3498****rrosenblatt@rosenblattlaw.com**