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United States Bankruptcy Court District of Maine			Voluntary Petition		
Name of Debtor (if individual, enter Last, First, Middle): WHG Development, LLC		Name of Joint Debtor (Spouse) (Last, First, Middle):			
All Other Names used by the Debtor in the last 8 (include married, maiden, and trade names): None	years		mes used by the Joint Debto ried, maiden, and trade name		S
Last four digits of Soc. Sec. or Individual-Taxpay (if more than one, state all): EIN: 14-18492		IN Last four digit (if more than		Taxpayer I.D. (IT	IN) No./Complete EIN
Street Address of Debtor (No. and Street, City, a PO Box 5206	and State)	Street Addres	ss of Joint Debtor (No. and S	treet, City, and St	ate
Palm Springs, CA	ZIPCODE 92263	1			ZIPCODE
County of Residence or of the Principal Place of	Business:	County of Residence or of the Principal Place of Business:			
Piscataquis Mailing Address of Dahton (if different from otros)	ant addressale	Mailing Add	wass of Joint Dobton (if differ	ant from street ad	duogali
Mailing Address of Debtor (if different from stre	et address):	Mailing Add	ress of Joint Debtor (if differ	ent from street ad	dress):
	ZIPCODE	1			ZIPCODE
Location of Principal Assets of Business Debtor	(if different from street address	above):			ZIPCODE
Schoodic Lake Road, Brown					04414
Type of Debtor (Form of Organization) (Check one box) Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. Corporation (includes LLC and LLP) Partnership Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) Health Care Business Single Asset Real Estate as d 11 U.S.C. § 101 (51B) Railroad Stockbroker Commodity Broker Clearing Bank Other	lefined in	Chapter 7 Chapter 9 Chapter 11 Chapter 12 Chapter 13	nkruptcy Code Un is Filed (Check Chapter 15 P Recognition Main Procee Chapter 15 P Recognition Nonmain Proture of Debts	one box) Petition for of a Foreign ding Petition for of a Foreign
	Tax-Exempt Ent (Check box, if applie Debtor is a tax-exempt or under Title 26 of the Unit Code (the Internal Reven	cable) rganization ted States	Debts are primarily debts, defined in 11 \$10(8) as "incurred individual primarily personal, family, or purpose."	U.S.C. by an for a	Debts are primarily business debts
Filing Fee (Check one box) Full Filing Fee attached Check one box: Chapter 11 Debtors Debtor is a small business as defined in 11 U.S.C. § 101(51D) Debtor is not a small business as defined in 11 U.S.C. § 101(51D) Check if: Debtor's aggregate noncontingent liquidated debts (excluding dowed to insiders or affiliates) are less than \$2,190,000 Check all applicable boxes A plan is being filed with this petition. Acceptances of the plan were solicited prepetition from one or more classes, in accordance with 11 U.S.C. § 1126(b).				J.S.C. § 101(51D) bts (excluding debts 20,000	
Statistical/Administrative Information THIS SPACE IS FOR COURT USE ONLY					
Debtor estimates that funds will be available for distribution to unsecured creditors. Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.					
Estimated Number of Creditors 1-49 50-99 100-199 200-999	1000- 5,001- 5000 10,000	10,001- 25,000	25,001- 50,001- 50,000 100,000	Over 100,000	
Estimated Assets \$0 to \$50,001 to \$100,001 to \$500,001 \$50,000 to \$1 million	\$1,000,001 \$10,000,001 to \$10 to \$50 million million	\$50,000,001 to \$100 million	\$100,000,001 \$500,000,000 to \$500 to \$1 billion million	More than \$1 billion	
Estimated Liabilities \$0 to \$50,001 to \$100,001 to \$500,001 \$50,000 \$50,000 to \$1 \$100,000 \$	1 \$1,000,001 \$10,000,001 to \$10 to \$50	\$50,000,001 to \$100	\$100,000,001 \$500,000,000 to \$500 to \$1 billion	More than \$1 billion	

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B1 (Official Form 1) (1/08) Page 2 Voluntary Petition Name of Debtor(s): (This page must be completed and filed in every case) WHG Development, LLC All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet) Location Case Number: Date Filed: NONE Where Filed: Date Filed: Location Case Number: Where Filed: N.A. 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 an individual (To be completed if debtor is required to file periodic reports (e.g., forms whose debts are primarily consumer debts) 10K and 10Q) with the Securities and Exchange Commission pursuant to I, the attorney for the petitioner named in the foregoing petition, declare that I have informed Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United relief under chapter 11) 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). Exhibit A is attached and made a part of this petition. Signature of Attorney for Debtor(s) 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. Ø 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) **d** 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. П 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 Sates 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 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 for possession of debtor's residence. (If box checked, complete the following.) (Name of landlord that obtained judgment) (Address of landlord) П Debtor claims that under applicable non bankruptcy 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 П 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. П Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

B1 (Official Form 1) (1/08)	Page 3
Voluntary Petition	Name of Debtor(s):
(This page must be completed and filed in every case)	WHG Development, LLC
	atures
Signature(s) of Debtor(s) (Individual/Joint)	Signature of a Foreign Representative
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.	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.
[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).	(Check only one box.)
I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.	I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by § 1515 of title 11 are attached.
v	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.
Signature of Debtor	v
Signature of Deotor	X
v	(Signature of Foreign Representative)
Signature of Joint Debtor	
	(Printed Name of Ecosign Danracantativa)
Telephone Number (If not represented by attorney)	(Printed Name of Foreign Representative)
Date	(Date)
Signature of Attorney*	
X /s/ Jeffrey P. White	Signature of Non-Attorney Petition Preparer
Signature of Attorney for Debtor(s) JEFFREY P. WHITE 3804 Printed Name of Attorney for Debtor(s) Jeffrey P. White and Associates, P.C. Firm Name Address	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 setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before 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
Telephone Number March 3, 2010 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.	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
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.	X
The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.	Date Signature of bankruptcy petition preparer or officer, principal, responsible
x /s/ James Dennehy	person, or partner whose Social Security number is provided above.
Signature of Authorized Individual JAMES DENNEHY	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:
Printed Name of Authorized Individual Member/Manager	If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.
Title of Authorized Individual March 3, 2010 Date	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

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8925 SW 148th Street

Miami, FL. 33176

Suite 216

UNITED STATES BANKRUPTCY COURT District of Maine

In re	WHG Development, LLC		,	
		Debtor	Case No.	
		Destor		
			Chapter	11
			Chapter	

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.\s 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.\s 112 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim [if secured also state value of security
Farrell, Rosenblatt & Russell 51 Main Street Suite 1 Bangor, Me 04401				6,500.00
Penn Valley Group 435 Devon Park Drive Wayne, Pa.19087				17,000.00
HVS Int'l				18,500.00

(1) (2) (3) (4) (5) Name of creditor Name, telephone number and Nature of claim Indicate if Amount of claim [if secured also complete mailing address, (trade debt, bank claim is and complete mailing address including zip code, of employee, loan, government contingent, unliquidated, state value of security] including zip code agent, or department of creditor contract, etc. disputed or familiar with claim who may be contacted subject to setoff

GMA Int'l 20,000.00

2700 Newport Blvd Newport beach Ca. 92263

James Kelley & Associates 4341Birch Street Newport Beach , CA 92263 40,000.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date	March 3, 2010			
		Signature	/s/ James Dennehy	
			JAMES DENNEHY,	
			Member/Manager	

Farrell, Rosenblatt & Russell 61 Main Street Suite 1 Bangor, Me 04401

GMA Int'l 2700 Newport Blvd Newport beach Ca. 92263

Great Oak Capital LLC 1234 Page Terrace Villanova Pa. 19085

HVS Int'l 8925 SW 148th Street Suite 216 Miami, FL. 33176

James Dennehy 505 S. Farrell Dr. Palm Springs, CA 92264

James Kelley & Associates 4341Birch Street Newport Beach , CA 92263

Penn Valley Group 435 Devon Park Drive Wayne, Pa.19087

Town of Brownville

Brownville Me.04414

Wimberly Allison Tong & Goo 8001 Irvine Center Drive Suite 500 Irvine Ca, 92618

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UNITED STATES BANKRUPTCY COURT District of Maine

Holo	der of Security		Number Registered	Type of Interest
		List of Equ	nity Security Holders	
			Chapter	11
		Debtor	Case No.	
In re	WHG Development, LLC		_,	