

UNITED STATES BANKRUPTCY COURT District of Maine	VOLUNTARY PETITION
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Name of Debtor (if individual, enter Last, First, Middle): Prime Tanning Co., 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): Prime Tanning	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): 01-0144780	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 9 Main Street Hartland, ME <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE 04943</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>
County of Residence or of the Principal Place of Business: Somerset County	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>

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

ZIP CODE

<p>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>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 leather manufacturer</p> <p style="text-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>Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <p><input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <hr/> <p style="text-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 style="text-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 style="text-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 \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>).</p> <p>-----</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
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<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p> <p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center;"> <tr> <td><input checked="" type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> Over 100,000</td> </tr> </table> <p>Estimated Assets</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table> <p>Estimated Liabilities</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input checked="" type="checkbox"/> 1-49	<input 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	<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	<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	<p>THIS SPACE IS FOR COURT USE ONLY</p>
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Voluntary Petition <i>(This page must be completed and filed in every case.)</i>	Name of Debtor(s): Prime Tanning Co., Inc.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)

Location Where Filed:	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: Irving Tanning Company	Case Number: 10-11757	Date Filed: 11/16/2010
District: District of Maine	Relationship: affiliate	Judge: Kornreich

<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 have 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):
Prime Tanning Co., 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 Attorney*

X _____
Signature of Attorney for Debtor(s)
Robert J. Keach, Esq.

Printed Name of Attorney for Debtor(s)
Bernstein, Shur, Sawyer & Nelson, P.A.

Firm Name
100 Middle Street, P.O. Box 9729
Portland, ME 04104

Address
207-774-1200

Telephone Number

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

Date

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

X _____
Signature of Authorized Individual
Paul Larochele

Printed Name of Authorized Individual
President

Title of Authorized Individual

Date
11/15/2010

**ACTION TAKEN BY UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS OF
PRIME TANNING CO., INC.**

I, the undersigned, being the sole Director of PRIME TANNING CO., INC., (the "Company"), a corporation organized and existing under Maine law, pursuant to 13-C M.R.S.A. § 822, and pursuant to Article V, Section 3 of the Company's Bylaws, hereby take the following action without holding a meeting, such action being stated in the form of and to be as fully effective as if taken by unanimous resolution of the Board of Directors at a meeting thereof duly called and held on the date hereof at which the undersigned Director was present and acting throughout:

RESOLVED: That in the judgment of the undersigned Director of the Company, it may be desirable and in the best interests of the Company, its creditors, shareholders, and other interested parties that a petition be filed by the Company seeking relief under the provisions of Chapter 11 of Title 11, United States Code (the "Code"); and further,

RESOLVED: That the Company be and hereby is authorized and empowered to execute and verify or certify a petition under Chapter 11 of the Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Maine (the "Bankruptcy Court") at such time as the Company shall determine and in such form or forms as the Company may approve; and further,

RESOLVED: That any officer of the Company be and hereby is authorized on behalf of, and in the name of, the Company to execute and file any and all petitions, schedules, motions, lists, applications, pleadings and other papers, to take any and all such other and further actions which the Company or its legal counsel may deem necessary or appropriate to file the voluntary petition for relief under Chapter 11, and to take and perform any and all further acts and deeds which they deem necessary, proper and desirable in connection with the Chapter 11 case, with a view to the successful prosecution of such case, including, without limitation, seeking authority to use cash collateral or to borrow under a post-petition credit facility, to grant liens, guarantees, pledges, mortgages and other security therefor, to file and prosecute a plan of reorganization and/or to sell all or substantially all of the Company's assets in one or more transactions designed to maximize the value of such assets; and further

RESOLVED: That the Company be and hereby is authorized to retain the law firm of Bernstein, Shur, Sawyer & Nelson ("BSSN") as general bankruptcy counsel to the Company in connection with the Chapter 11 case if the Company determines that the filing of a voluntary petition for relief is proper, and to pay BSSN at its standard hourly rates in connection with its representation of the Company and to provide BSSN with a retainer in an amount to be agreed upon by BSSN and the Company, and to reimburse BSSN for any actual expenses incurred in connection with its employment by the Company; and further,


RESOLVED: That any officer of the Company be and is hereby authorized and directed to take such actions and to make, sign, execute, acknowledge and deliver (and record in a

relevant office of the county clerk, if necessary) any and all such agreements listed above (including exhibits thereto), including any and all affidavits, orders, directions, certificates, requests, receipts, financing statements or other instruments as may reasonably be required to give effect to these resolutions, and to execute and deliver such agreements (including exhibits thereto) and related documents, and to fully perform the terms and provisions thereof; and further

RESOLVED: That any officer of the Company be and is hereby authorized to take such actions and to make, sign, execute, acknowledge and deliver all such additional documents, agreements and certificates as may reasonably be required to give effect to the consummation of the transactions contemplated by these resolutions to any Chapter 11 plan, and to execute and deliver such documents, agreements and certificates, and to fully perform the terms and provisions thereof; and further

RESOLVED: That to the extent that any of the actions authorized by any of the foregoing resolutions have been taken by the Company, such actions are hereby ratified and confirmed in their entirety.

Dated: November 5, 2010



Paul Larochelle, President

**United States Bankruptcy Court
District of Maine**

In re Prime Tanning Co., 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>
Tyson Fresh Meats, Inc. 800 Stevens Port Drive Dakota Dunes, SD 57049	Tyson Fresh Meats, Inc. 800 Stevens Port Drive Dakota Dunes, SD 57049 Email: chris.w.daniel@tyson.com	Trade Debt		1,108,550.63
Harland M. Braun & Co. 4010 Whiteside St. Los Angeles, CA 90063	Harland M. Braun & Co. 4010 Whiteside St. Los Angeles, CA 90063 Fax: 323-263-7648	Trade Debt		669,334.09
"K" Line America, Inc. 8730 Stony Point Parkway Suite 400 Richmond, VA 23235	"K" Line America, Inc. 8730 Stony Point Parkway Suite 400 Richmond, VA 23235 Fax: 714-861-5042	Trade Debt		668,035.31
JBS 1770 Promontory Circle Greeley, CO 80634	JBS 1770 Promontory Circle Greeley, CO 80634 Email: Randy.geist@jbssa.com	Trade Debt		605,400.18
TexPac Hide & Skin Ltd. 601 Ne 29th St Fort Worth, TX 76106-5915	TexPac Hide & Skin Ltd. 601 Ne 29th St Fort Worth, TX 76106-5915 Fax: 817-626-2501	Trade Debt		549,304.76
Packers Hide Association 2400 Z Street P.O. Box 7457 Omaha, NE 68107	Packers Hide Association 2400 Z Street P.O. Box 7457 Omaha, NE 68107 Fax: 402-731-6480	Trade Debt		483,311.82
Darling International, Inc. P.O. Box 675 Des Moines, IA 50303-0615	Darling International, Inc. P.O. Box 675 Des Moines, IA 50303-0615 Fax: 972-717-1588	Trade Debt		316,464.44
BASF Corporation P.O. Box 360941 Pittsburgh, PA 15251	BASF Corporation P.O. Box 360941 Pittsburgh, PA 15251 Fax: 973-426-5039	Trade Debt		302,917.40

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>
Sprague Energy, Inc. P.O. Box 30749 Hartford, CT 06150	Sprague Energy, Inc. P.O. Box 30749 Hartford, CT 06150 Fax: 860-568-2352	Trade Debt		221,100.42
TFL USA/Canada, Inc 8301 New Trails Drive Ste 100 The Woodlands, TX 77381	TFL USA/Canada, Inc 8301 New Trails Drive Ste 100 The Woodlands, TX 77381 Fax: 281-364-0858	Trade Debt		219,464.71
TDC, LLC 1916 Farmerville Hwy. Ruston, LA 71270	TDC, LLC 1916 Farmerville Hwy. Ruston, LA 71270 Fax: 318-242-5299	Trade Debt		202,800.18
Chemtrade USA West Dept # 77759 P.O. Box 77000 Detroit, MI 48277-0759	Chemtrade USA West Dept # 77759 P.O. Box 77000 Detroit, MI 48277-0759 Fax: 416-496-1504	Trade Debt		185,764.01
Dysarts Transportation, Inc.-W P.O. Box 1689 Bangor, ME 04402	Dysarts Transportation, Inc.-W P.O. Box 1689 Bangor, ME 04402 Fax: 207-941-8749	Trade Debt		170,428.46
Harcros Chemicals, Inc. 5200 Speaker Road Kansas City, KS 66106	Harcros Chemicals, Inc. 5200 Speaker Road Kansas City, KS 66106 Fax: 314-389-0319	Trade Debt		114,558.05
Atlas Refinery Incorporated-H 142 Lockwood Street Newark, NJ 07105	Atlas Refinery Incorporated-H 142 Lockwood Street Newark, NJ 07105 Fax: 973-589-7377	Trade Debt		112,129.75
Union Specialties, Inc. 3 Malcolm Hoyt Drive Newburyport, MA 01950	Union Specialties, Inc. 3 Malcolm Hoyt Drive Newburyport, MA 01950 Fax: 978-465-4194	Trade Debt		100,164.76
Wilson Industrial Sales P.O. Box 425 Brook, IN 47922	Wilson Industrial Sales P.O. Box 425 Brook, IN 47922 Fax: 219-275-9622	Trade Debt		80,221.43
Crete Carrier P.O. Box 81228 Lincoln, NE 68501	Crete Carrier P.O. Box 81228 Lincoln, NE 68501 Fax: 402-479-8863	Trade Debt		70,168.38
Aries Chemical P.O. Box 519 Beaver Falls, NY 13305	Aries Chemical P.O. Box 519 Beaver Falls, NY 13305 Fax: 315-346-1658	Trade Debt		67,210.48

Debtor(s) _____

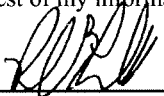
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
 (Continuation Sheet)

(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>
Standard Dyes, Inc. 301 Brentwood Street P.O. Box 2808 High Point, NC 27261	Standard Dyes, Inc. 301 Brentwood Street P.O. Box 2808 High Point, NC 27261 Fax: 336-841-5463	Trade Debt		64,733.97

**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 11/15/2010

Signature 
Paul Larochelle
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 Maine**

In re Prime Tanning Co., Inc.
Debtor

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

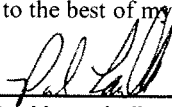
Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Prime Tanning Company, Inc. 9 Main Street Hartland, ME 04943			100%

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 11/15/2010

Signature 
**Paul Larochelle
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 Maine**

In re Prime Tanning Co., Inc.

Debtor(s)

Case No.

Chapter

11

CERTIFICATION OF CREDITOR MATRIX

I hereby certify that the attached matrix, consisting of 24 pages, includes the names and addresses of all creditors listed on the debtor's schedules.

Date:

11/16/10

Signature of Attorney

**Robert J. Keach
Bernstein, Shur, Sawyer & Nelson
100 Middle Street
P.O. Box 9729
Portland, ME 04104-5029
207-774-1200 Fax: 207-774-1127**

"K" Line America, Inc.
8730 Stony Point Parkway
Suite 400
Richmond, VA 23235

Abrasives & Tools of N.H.
P.O. Box 1853
Concord, NH 03302

Acme Scale Co.
1015 River Road
Windham, ME 04062

Adamek, Erin
724 W. 3rd Street
Cameron, MO 64429

Aon Consulting
P.O. Box 905188
Charlotte, NC 28290

Aries Chemical
P.O. Box 519
Beaver Falls, NY 13305

Atlas Refinery Incorporated-H
142 Lockwood Street
Newark, NJ 07105

Bank of America, N.A.
One Federal Street
Boston, MA 02110

BASF Corporation
P.O. Box 360941
Pittsburgh, PA 15251

Bash, Tara
4281 SW 220th Street
Plattsburg, MO 64477

Bates Finishing Supply
168 Ayer Road
Littleton, MA 01460

Bearings Specialty Company, Inc.
50 Energy Drive
Canton, MA 02021

Beechner, John
o/b/o Jean Beechner
1765 Surfer Point
Washington, MO 64683

Bejamin E. Marcus, Esq.
Drummond Woodsum
84 Marginal Way
Suite 600
Portland, ME 04101-2480

Berwick Sewer District
P.O. Box 15
Berwick, ME 03901

Bingham, Norma
c/o Thomas P. Cartmell, Esq.
Wagstaff & Cartmell, LLP
4740 Grand Avenue, Suite 300
Kansas City, MO 64112

Bland, Bonnie
o/b/o J.C. Jones
510 Euclid
Cameron, MO 64429

Blane Fife
c/o David M. Peterson, Esq.
Peterson & Associates, P.C.
801 W. 47th Street, Suite 107
Kansas City, MO 64112

BOC International, Inc.
A.G. Adjustments LTD
740 Walt Whitman Road
Melville, NY 11747

Bomar, Dale
1412 Loveland Drive
Stewartsville, MO 64490

Brian J. Madden, Esq.
Wagstaff & Cartmell
4740 Grand Ave.
Suite 300
Hartford, CT 06112

Buckman, Holly
209 S. Main Street
Cameron, MO 64429

C.H. Powell Company
P.O. Box 752074
Charlotte, NC 28275

Cargill Meat Solutions Corporation
151 N. Main
PO Box 2519
Wichita, KS 67202-1410

Carter, Candy
1717 Brooke Court
Kearney, MO 64060

Cathy S. Pike, Esq.
Weber & Rose
471 West Main St.
Suite 400
Louisville, KY 40202

CGLIC-Bloomfield
5082 Collection Center Drive
Chicago, IL 60693

Champion Plastics
220 Clifton Blvd
Clifton, NJ 07011

Chapman Tripp
23-29 Albert Street
P.O. Box 2206
Auckland, 1140
NEW ZEALAND

Charles F. Speer, Esq.
Speer Law Firm, P.A.
104 West 9th Street, Suite 305
Kansas City, MO 64105

Chemtan Co., Inc.
P.O. Box C
Exeter, NH 03833

Chemtrade USA West
Dept # 77759
P.O. Box 77000
Detroit, MI 48277-0759

Christopher Roney
Finance Authority of Maine
5 Community Drive
P.O. Box 949
Augusta, ME 04332-0949

Citicorp Leasing, Inc.
450 Mamaroneck Ave.
Harrison, NY 10528

Cline, Tony
208 E. Cliff
Saint Joseph, MO 64504

Conkling, Patricia
8355 SE 28th Road
Saint Joseph, MO 64507

Crawford, Donna
202 N. Burrus Street
Hamilton, MO 64644

Crete Carrier
P.O. Box 81228
Lincoln, NE 68501

Cross Insurance
74 Gilman Road
P.O. Box 1388
Bangor, ME 04401

Crystal Motor Express
P.O. Box 501
Wakefield, MA 01880

Dang Tu Ky Leather Co., Ltd.
H24A-24B-25-26-27, Road 3
Le Minh Xuan Industrial Zone
Binh Chanh Dist, Hochiminh City
VIETNAM

Darling International, Inc.
P.O. Box 675
Des Moines, IA 50303-0615

David Littman, Esq.
Law, Snakard & Gambill, P.C.
1600 West 7th Street
Suite 500
Fort Worth, TX 76102

David Peterson, Esq.
Peterson & Associates, PC
801 W. 47th Street, Suite 107
Kansas City, MO 64112

David Sherman, Jr., Esq.
Drummond Woodsum
84 Marginal Way
Suite 600
Portland, ME 04101-2480

Durrance, Laura
922 E. Grand Avenue, Lot 35
Cameron, MO 64429

Dysarts Transportation, Inc.-W
P.O. Box 1689
Bangor, ME 04402

ecVision Inv
485 Route 1 South
Suite 340
Iselin, NJ 08830

Elizabeth Bordowitz
Finance Authority of Maine
5 Community Drive
P.O. Box 949
Augusta, ME 04332-0949

Ernst & Young
P.O. Box 2146
41 Shortland Street
Auckland, 1140
NEW ZEALAND

Executive Visa Inc.
816 Upshur Street, NW
Washington, DC 20011-5837

F.W. Webb Company
67 Target Industrial Park
Bangor, ME 04401

Fast Girl Productions
5 Adams Ave
Portsmouth, NH 03801

Finance Authority of Maine
5 Community Drive
P.O. Box 949
Augusta, ME 04332

First Source Worldwide, LLC
1524 S. Commercial Street
Neenah, WI 54956

Fleet National Bank
111 Westminster Street
Providence, RI 02903

FLN-MAR Rubber & Plastics
P.O. Box 307
Holyoke, MA 01041

Fortier & Son Inc.
216 Green Street
Somersworth, NH 03878

Gardner, Cyndee
c/o Grant L. Davis
Davis, Bethune & Jones, LLC
1100 Main Street, Suite 2930
Kansas City, MO 64105

Gentry, Marney
212 W. 5th Street
Cameron, MO 64429

Gerrity Industries
P.O. Box 121
Monmouth, ME 04259

Global Petroleum Corporation
800 South Street, Suite 200
P.O. Box 9161
Waltham, MA 02454-9161

Graham, Barbara
200 S. Center Street
East Prairie, MO 63845

Grant Davis, Esq.
Davis, Bethune & Jones, LLC
1100 Main Street, Suite 2930
Kansas City, MO 64105

Grier, Melody
11145 N. McGee
Kansas City, MO 64155

Hall, Judy
5950 SE Cannon Ball Road
Holt, MO 64048-9293

Hall, Robert
5950 SE Cannon Ball Road
Holt, MO 64048-9293

Handley, Shirley
o/b/o Rollie Stewart
1893 190th Road
Wathena, KS 66090

Harcros Chemicals, Inc.
5200 Speaker Road
Kansas City, KS 66106

Harland M. Braun & Co.
4010 Whiteside St.
Los Angeles, CA 90063

Hatten, Rick
o/b/o Lee Ann Hatten
207 Hawthorne
Cameron, MO 64429

Heldenbrand, Ann
29809 175th Street
Altamont, MO 64620

Heldenbrand, Dale
1120 W. 3rd Street
Cameron, MO 64429

Heldenbrand, Danny
29809 175th Street
Altamont, MO 64620

Heldenbrand, Veda
o/b/o Kenneth Heldenbrand
712 S. Prospect Street
Gallatin, MO 64640

Helms, Carol
8551 SE Highway 69
Cameron, MO 64429

High, Edwin
3811 Beck Road
Apt. 107
Saint Joseph, MO 64506

Hindman, Jessica
503 W. King, Apt. 3
Warrensburg, MO 64093

Howard, Fred Brian
4607 Paseo Drive
Saint Joseph, MO 64503

Huffman, Michelle
2814 SW State, Route J
Amity, MO 64422

Industrial Chemical Co., Inc.
P.O. Box 256
Wakefield, MA 01880

Internal Revenue Service
P.O. Box 21126
Centralized Insolvency Operation
Philadelphia, PA 19114

James D. Poliquin, Esq.
Norman Hanson & DeTroy
P.O. Box 4600 DTS
Portland, ME 04112

Jannette Meyer
c/o David M. Peterson, Esq.
Peterson & Associates, P.C.
801 W. 47th Street, Suite 107
Kansas City, MO 64112

JBS
1770 Promontory Circle
Greeley, CO 80634

Jet-Speed Logistics (USA) LLC
1555 Mittel Blvd., Suite J
Wood Dale, IL 60191

John C. Sullivan, Esq.
Post & Schell, P.C.
Four Penn Center - 13th Floor
1600 John F. Kennedy Boulevard
Philadelphia, PA 19103-2808

John C. Thibodeau, CTP
Windsor Associates, LLC
P.O. Box 249
Portland, ME 04112-0249

John Cleveland, Executive Director
Maine Rural Development Authority
201 Main Street
Auburn, ME 04210

John P. McVeigh, Esq.
Preti Flaherty, LLP
One City Center
P.O. Box 9546
Portland, ME 04112-9546

John R. Bass, II, Esq.
Thompson, Bull, Furey, Bass & MacColl
120 Exchange Street, 6th Floor
P.O. Box 447
Portland, ME 04112-0447

John Wolffarth, Esq.
Loe, Warren, Rosenfield, Kaitcher, Hibbs
4420 W. Vickery Blvd
P.O. Box 100609
Fort Worth, TX 76185-0609

Kate Conley, Esq.
Law Offices of Susan Szwed
1 Union Street, Suite 200
PMB 209, P.O. Box 9715
Portland, ME 04104-5015

Kemper, William
1213 Aerie
Cameron, MO 64429

Key Equipment Finance
600 Travis, Suite 1300
Houston, TX 77002

Kilgore, Robert, Jr.
3516 N. Monroe Avenue
Kansas City, MO 64117

Kimmel, Jennifer
600 Northland Drive
Apt. 2
Cameron, MO 64429

Kirsten Byrd, Esq.
Husch Blackwell, LLP
4801 Main Street
Suite 1000
Kansas City, MO 64112

Laipple, Karen
406 N. 5th Street
Wathena, KS 66090

Lanxess Corporation
111 RIDC Park West Drive
Pittsburgh, PA 15275-1112

Lasher, Janet
21992 State Hwy. 13
Gallatin, MO 64640

Liberty Mutual
c/o John C. Sullivan, Esq.
Four Penn Center - 13th Floor
1600 John F. Kennedy Boulevard
Philadelphia, PA 19103-2808

Long, Beverly
611 Cameron Villa Drive
Cameron, MO 64429

Maine Employers Mutual Insurance, Inc.
PO Box 6900
Lewiston, ME 04243-6900

Marrs, Skeet
o/b/o Paula Smith
194 W. Platte Road
Osborn, MO 64474

Martin, Ben
202 Eagles Landing Parkway
Cameron, MO 64429

Martin, James
303 Eagles Landing Parkway
Cameron, MO 64429

Maryland Casualty Company
c/o Michael A. Nelson, Esq.
Jensen, Baird, Gardner & Henry
P.O. Box 4510
Portland, ME 04112

May, Deborah Sue
217 Hickory Circle
Higginsville, MO 64037

Mayfield, Julie
2138 W. Sexton Drive
Springfield, MO 65810

McCormick, Jennifer
o/b/o Zachary McCormick
819 W. Prospect
Cameron, MO 64429

McCoy, Samantha
417 Melrose
Liberty, MO 64068

McLaughlin, Paul
33834 100th Street
Cameron, MO 64429

McLaurian, Morgan
6905 E. 129th Street
Grandview, MO 64030

McMaster-Carr Supply Company
P.O. Box 7690
Chicago, IL 60680-7690

McQueen, Cynthia
404 E.D. Street
Trenton, NE 69044

McVicker, Alice
1410 Safari Drive
Saint Joseph, MO 64506-2549

Michael A. Nelson, Esq.
Jensen Baird Gardner & Henry
10 Free Street
P.o. Box 4510
Portland, ME 04112-4510

Michael Richards, Esq.
Law Office of Robert S. Hark
75 Pearl Street
Portland, ME 04101

Miller, Sandra
o/b/o Harold Lee Miller
290 Palmer Court
Pleasant Hill, MO 64080

Murray, Jeffrey
o/b/o Sandra Gadwood
302 S. Nettleton
Cameron, MO 64429

New England Motor Freight Inc.
1-71 No Avenue East
P.O. Box 6031
Elizabeth, NJ 07207

New England Trane
P.O. Box 406469
Atlanta, GA 30384

Nicholson, Ruth
2700 NE Gospel Road
Maysville, MO 64469

NMHG Financial Services, Inc.
44 Old Ridgebury Road
Danbury, CT 06810

NMHG Financial Services, Inc.
10 Riverview Drive
Danbury, CT 06810

North American Minerals Corporation
1200 Valley West Drive
Suite 402
West Des Moines, IA 50266

Northern Peabody Inc.
P.O. Box 569
Manchester, NH 03105

Office of U.S. Attorney
100 Middle Street
East Tower, 6th Floor
Portland, ME 04101

Osborn, David Leon
c/o Grant L. Davis
Davis, Bethune & Jones, LLC
1100 Main Street, Suite 2930
Kansas City, MO 64196

Osborn, Roger Wayne
c/o Grant L. Davis, Esq.
Davis, Bethune & Jones, LLC
1100 Main, Suite 2930
Kansas City, MO 64196

Pacific Packaging Products, Inc.
24 Industrial Way
P.O. Box 697
Wilmington, MA 01887

Packers Hide Association
2400 Z Street
P.O. Box 7457
Omaha, NE 68107

Paula Bicket
c/o David M. Peterson, Esq.
Peterson & Associates, P.C.
801 W. 47th Street, Suite 107
Kansas City, MO 64112

Peace, Luther
922 Grand Avenue, Lot 35
Cameron, MO 64429

Performance Stamping Co.
Dept 20-1054
P.O. Box 5940
Carol Stream, IL 60197

Pioneer Tanning Equipment
12 Industrial Parkway
Johnstown, NY 12095

Porter Capital Corporation
2112 1st Avenue North
Birmingham, AL 35203

Potts, Robin
o/b/o Montana Potts
9880 NW State, Route J
Kidder, MO 64629

Premium Financing Specialists
67 Millbrook Street
Suite 506
Worcester, MA 01606

Prime Leather Finishes Co.
205 South Second Street
P.O. Box 04159
Milwaukee, WI 53204

Quality Tanning Machine LTD
P.O. Box 163
Gloversville, NY 12078

Ralston, Christopher
o/b/o Faith Viktoria Ralston
11036 N. Locust
Kansas City, MO 64155

Richardson, Billie
7024 N. Winchester Avenue
Kansas City, MO 64119

Richardson, Leta
5256 NE Spring Hill Road
Hamilton, MO 64644

Rita Farry, Esq.
Kimmel Beach & Fitzpatrick
62 Portland road
Kennebunk, ME 04043

Roadway Express, Inc.
P.O. Box 13573
Newark, NJ 07188

Roger A. Clement, Esq.
Verrill & Dana, LLP
P.O. Box 586
Portland, ME 04112-0586

Romar Transportation Systems, Inc.
P.O. Box 388066
Chicago, IL 60638

S.M.I.T.H Elevator Inspections
P.O. Box 117
Gardiner, ME 04345

Sally, Tony
11919 N. Belmont Avenue
Kansas City, MO 64156

Samuel W. Lanham, Jr.
Lanham Blackwell, PA
470 Evergreen Woods
Bangor, ME 04401

Sherwin-Williams
257 Madison Avenue
Skowhegan, ME 04976

Smith, Deborah
107 NW 16th Street
Blue Springs, MO 64015

Smith, Gina
2712 Seneca St.
Saint Joseph, MO 64507

Smith, Jill
12712 Kessler Street
Overland Park, KS 66213

Smith, Nicole
248 E. Emma Street
Osborn, MO 64474

Southwestern Exposition and Livestock Sh
P.O. Box 150
Fort Worth, TX 76101

Sprague Energy, Inc.
P.O. Box 30749
Hartford, CT 06150

Standard Dyes, Inc.
301 Brentwood Street
P.O. Box 2808
High Point, NC 27261

Stanley Greenberg, Esq.
Greenberg & Greenberg
97A Exchange Street
Suite 404
Portland, ME 04101

Stephen Griffin, Esq.
Griffin Dietrich Elliott
416 N. Walnut
Cameron, MO 64429

Sure-Way Inc.
P.O. Box 558
Springvale, ME 04083

Tannin Corporation
65 Walnut Street
P.O. Box 606
Peabody, MA 01960

Tasman Industries, Inc.
930 Geiger Street
Louisville, KY 40206

TDC, LLC
1916 Farmerville Hwy.
Ruston, LA 71270

TexPac Hide & Skin Ltd.
601 Ne 29th St
Fort Worth, TX 76106-5915

TFL USA/Canada, Inc
8301 New Trails Drive Ste 100
The Woodlands, TX 77381

The Travel Pro
396 High Street
Somersworth, NH 03878

Thomas P. Cartmell, Esq.
Wagstaff & Cartmell, LLP
4740 Grand Avenue
Suite 300
Kansas City, MO 64112

Thomas V. Girardi, Esq.
Girardi Keese
126 Wilshire Blvd.
Los Angeles, CA 90017-1904

Timothy J. Saviano, Esq.
Wisconsin Electric Power Company
333 W. Everett Street
P.O. Box 1132
Milwaukee, WI 53201-1132

Toth Brand Imaging
215 First Street
Cambridge, MA 02142

Towers Perrin
P.O. Box 8500 S-6110
Philadelphia, PA 19178

Town of Berwick
11 Sullivan Street
P.O. Box 696
Berwick, ME 03901

Turner, Sandra
5861 SE St., Rt. FF
Saint Joseph, MO 64507

Tyson Fresh Meats, Inc.
800 Stevens Port Drive
Dakota Dunes, SD 57049

UCOM Paging
100 Larrabee Road, Suite 150
Westbrook, ME 04092

Union Specialties, Inc.
3 Malcolm Hoyt Drive
Newburyport, MA 01950

Univar USA, Inc.
P.O. Box 409692
Atlanta, GA 30384-9692

UNUM
Attn: Scott Trafton
123 Darling Avenue
South Portland, ME 04106

Verline Reid
David M. Peterson, Esq.
c/o Peterson & Associates, P.C.
801 W. 47th Street, Suite 107
Kansas City, MO 64112

Viner's Inc.
P.O. Box 290
Emerson, IA 51533

W.W. Grainger, Inc.
Dept 808693105
Palatine, IL 60038

Watson, Mary
17712 N.169 Highway
Smithville, MO 64089

Wells Fargo Bank, N.A.
Wells Fargo Business Credit Op. Div.
300 Commercial Street
Boston, MA 02109

Wes Shumate, Esq.
Davis, Bethune & Jones, LLC
1100 Main Street, Suite 2930
P.O. Box 26250
Kansas City, MO 64196

Whittemore-Wright
62 Alford Street
Charlestown, MA 02129

Williams, Angela
19882 Yale Avenue
Hamilton, MO 64644

Williams, Annette Crystal
19882 Yale Avenue
Hamilton, MO 64644

Williams, Robert
9101 McGee
Kansas City, MO 64114

Williams, Ruby
o/b/o Ronald Williams
167 S. Washington
Kingston, MO 64650

Williamson, Mary E.
o/b/o William R. Williamson
468 Groat Street
Osborn, MO 64474

Wilson Industrial Sales
P.O. Box 425
Brook, IN 47922

Wilson, Glenda
2411 Shamrock Lane
Saint Joseph, MO 64505

Wilson, Roger
2411 Shamrock Lane
Saint Joseph, MO 64505

Yingling, Jason
435 N. Seneca Road
Troy, KS 66087

Zurich American Insurance Company
c/o Michael A. Nelson, Esq.
Jensen Baird Gardner & Henry
P.O. Box 4510
Portland, ME 04112