

**United States Bankruptcy Court
District of Maine**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Cudahy Tanning Company, 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) No./Complete EIN (if more than one, state all) 39-0873132	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): 9 Main Street Hartland, ME	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 04943	ZIP Code
County of Residence or of the Principal Place of Business: Somerset	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) <ul style="list-style-type: none"> <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) <ul style="list-style-type: none"> <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) <ul style="list-style-type: none"> <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
Tax-Exempt Entity (Check box, if applicable) <ul style="list-style-type: none"> <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) <ul style="list-style-type: none"> <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) <ul style="list-style-type: none"> <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 <ul style="list-style-type: none"> <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: <ul style="list-style-type: none"> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <ul style="list-style-type: none"> <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.

Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors									
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

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

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): Cudahy Tanning Company, Inc.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)		
Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)		
Name of Debtor: See attached sheet.	Case Number:	Date Filed:
District:	Relationship:	Judge:

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

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

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

No.

Exhibit D

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

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

If this is a joint petition:

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

Information Regarding the Debtor - Venue
(Check any applicable box)

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

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

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

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes)

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

(Name of landlord that obtained judgment)

(Address of landlord)

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

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

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

Pending Bankruptcy Cases Filed by Affiliates:

Irving Tanning Company, Case No. 10-11757, District of Maine
The Honorable Louis H. Kornreich
Filed 11/16/2010

Prime Tanning Co., Inc., Case No. 10-11758, District of Maine
The Honorable Louis H. Kornreich
Filed 11/16/2010

Prime Tanning Corp., Case No. 10-11759, District of Maine
The Honorable Louis H. Kornreich
Filed 11/16/2010

Voluntary Petition

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

Name of Debtor(s):
Cudahy Tanning Company, 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.

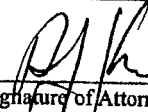
X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X  _____
Signature of Attorney for Debtor(s)

Robert J. Keach
Printed Name of Attorney for Debtor(s)

Bernstein, Shur, Sawyer & Nelson
Firm Name
100 Middle Street
P.O. Box 9729
Portland, ME 04104-5029

Address

207-774-1200 Fax: 207-774-1127

Telephone Number
12/29/10

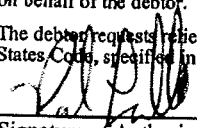
Date

*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

Paul Larochelle
Printed Name of Authorized Individual

President
Title of Authorized Individual

12/30/2010
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.

**ACTION TAKEN BY UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS OF
CUDAHY TANNING COMPANY, INC.**

I, the undersigned, being the sole Director of CUDAHY TANNING COMPANY, INC., (the "Company"), a corporation organized and existing under Wisconsin law, and pursuant to Article II, Section 10 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,

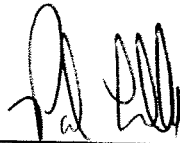
RESOLVED: That any officer of the Company be and is hereby authorized and directed to take such actions and to make, sign, execute, acknowledge and deliver (and record in a relevant office of the county clerk, if necessary) any and all such agreements listed above (including exhibits thereto), including 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: December 30 2010



Paul Larochelle, President

**United States Bankruptcy Court
District of Maine**

In re Cudahy Tanning Company, 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>
Prime Tanning Company, Inc. 9 Main Street Hartland, ME 04943	Paul Laroche, President Prime Tanning Company, Inc. 9 Main Street Hartland, ME 04943 207-938-4491	Intercompany Loan		354,090.63
Kenway Service, Inc. 4841 W. Burnham St. Milwaukee, WI 53219	Kenway Service, Inc. 4841 W. Burnham St. Milwaukee, WI 53219 Fax: 414-384-9980	Trade Debt		37,626.00
Bel Resource, Inc. 1410 Washington Street Waukegan, IL 60085-5345	Bel Resource, Inc. 1410 Washington Street Waukegan, IL 60085-5345 Fax: 847-625-9908	Trade Debt		22,407.91
WE Energies 231 W. Michigan St. Milwaukee, WI 53203	WE Energies 231 W. Michigan St. Milwaukee, WI 53203 Fax: 414-221-3213	Trade Debt		16,085.14
Butters-Fetting Company, Inc. 1669 South 1st Street Milwaukee, WI 53204	Butters-Fetting Company, Inc. 1669 South 1st Street Milwaukee, WI 53204 Fax: 414-645-7622	Trade Debt		9,463.68
City of Cudahy P.O. Box 100510 Cudahy, WI 53110-6108	City of Cudahy P.O. Box 100510 Cudahy, WI 53110-6108 Fax: 414-769-2257	Taxes		9,397.44
Diversified Construction Attn: Mark Von Dross 438 Lemira Avenue Waukesha, WI 53188	Mark Von Dross Diversified Construction 438 Lemira Avenue Waukesha, WI 53188 Email: mvdcs@yahoo.com	Trade Debt		7,811.91
Crown Equipment Corporation N16 W23120 Stoneridge Drive Waukesha, WI 53188	Crown Equipment Corporation N16 W23120 Stoneridge Drive Waukesha, WI 53188 Fax: 262-695-0910	Trade Debt		1,818.22

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>
The Sigma Group 1300 West Canal Street Milwaukee, WI 53233	The Sigma Group 1300 West Canal Street Milwaukee, WI 53233 Fax: 414-643-4210	Trade Debt		1,809.28
Irving Tanning Co., Inc. 9 Main Street Hartland, ME 04943	Paul Larochelle, President Irving Tanning Co., Inc. 9 Main Street Hartland, ME 04943 207-938-4491	Intercompany Loan		850.00
Badger Lubrication Tech Inc Attn: Mavis Halvorson 5933 North 55th Street Milwaukee, WI 53218	Badger Lubrication Tech Inc Attn: Mavis Halvorson 5933 North 55th Street Milwaukee, WI 53218 Fax: 414-643-0934	Trade Debt		517.22
Wisconsin Emergency Mgt Facility Reporting Section PO Box 7978 Madison, WI 57307	Wisconsin Emergency Mgt Facility Reporting Section PO Box 7978 Madison, WI 57307 Fax: 608-242-3247	Trade Debt		426.00
Mineral Masters 130 W. Grand Lake Blvd West Chicago, IL 60185	Mineral Masters 130 W. Grand Lake Blvd West Chicago, IL 60185 Email: mineralmasters@sbcglobal.net	Trade Debt		419.68
Terminal-Andrae Inc. 2110 W Clybourn Street Milwaukee, WI 53233	Terminal-Andrae Inc. 2110 W Clybourn Street Milwaukee, WI 53233 Fax: 414-933-0127	Trade Debt		360.75
Industrial Towel Uniform Box 88479 Milwaukee, WI 53288-0479	Industrial Towel Uniform Box 88479 Milwaukee, WI 53288-0479 Email: AR@INDUSTRIALTOWEL.COM	Trade Debt		108.68
Ferguson Enterprises Inc #1020 2030 South 116th Street West Allis, WI 53227-1004	Ferguson Enterprises Inc #1020 2030 South 116th Street West Allis, WI 53227-1004 Fax: 414-327-1459	Trade Debt		94.48
William R Law 920 Lake Road Brookfield, WI 53005-5762	William R. Law 920 Lake Road Brookfield, WI 53005-5762	Trade Debt		28.46

In re Cudahy Tanning Company, Inc.
Debtor(s)

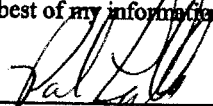
Case No. _____

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 12/30/2010

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 Cudahy Tanning Company, Inc.
Debtor

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

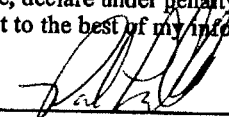
Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

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 12/30/2010

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.*

0 continuation sheets attached to List of Equity Security Holders

**United States Bankruptcy Court
District of Maine**

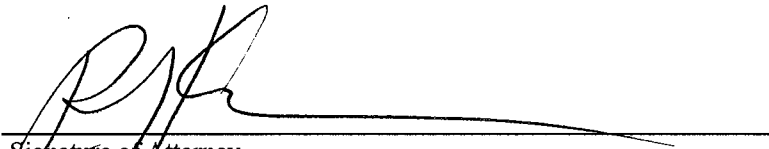
In re Cudahy Tanning Company, Inc.
Debtor(s)

Case No. _____
Chapter 11

CERTIFICATION OF CREDITOR MATRIX

I hereby certify that the attached matrix, consisting of 3 pages, includes the names and addresses of all creditors listed on the debtor's schedules.

Date: 12-29-10



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

Badger Lubrication Tech Inc
Attn: Mavis Halvorson
5933 North 55th Street
Milwaukee, WI 53218

Bel Resource, Inc.
1410 Washington Street
Waukegan, IL 60085-5345

Butters-Fetting Company, Inc.
1669 South 1st Street
Milwaukee, WI 53204

City of Cudahy
P.O. Box 100510
Cudahy, WI 53110-6108

Crown Equipment Corporation
N16 W23120 Stoneridge Drive
Waukesha, WI 53188

Diversified Construction
Attn: Mark Von Dross
438 Lemira Avenue
Waukesha, WI 53188

Ferguson Enterprises Inc #1020
2030 South 116th Street
West Allis, WI 53227-1004

Industrial Towel Uniform
Box 88479
Milwaukee, WI 53288-0479

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

Irving Tanning Co., Inc.
9 Main Street
Hartland, ME 04943

Kenway Service, Inc.
4841 W. Burnham St.
Milwaukee, WI 53219

Mineral Masters
130 W. Grand Lake Blvd
West Chicago, IL 60185

Office of the U.S. Attorney
202 Harlow Street, Room 111
Bangor, ME 04401

Prime Tanning Company, Inc.
9 Main Street
Hartland, ME 04943

Terminal-Andrae Inc.
2110 W Clybourn Street
Milwaukee, WI 53233

The Sigma Group
1300 West Canal Street
Milwaukee, WI 53233

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

WE Energies
231 W. Michigan St.
Milwaukee, WI 53203

William R Law
920 Lake Road
Brookfield, WI 53005-5762

Wisconsin Emergency Mgt
Facility Reporting Section
PO Box 7978
Madison, WI 57307