

**United States Bankruptcy Court
Eastern District of Michigan-Northern Division**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Inn At The Mackinaw City, LLC	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA Hampton Inn; DBA Lakeview Hotel	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) 26-2169631	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): 726 S. Huron Avenue Mackinaw City, MI ZIP Code 49701	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Cheboygan	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP Code	Mailing Address of Joint Debtor (if different from street address): 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 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).	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 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.
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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 checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input 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 \$2,343,300 (amount subject to adjustment on 4/01/13 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"/>	<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"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets

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

Estimated Liabilities

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

THIS SPACE IS FOR COURT USE ONLY

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Inn At The Mackinaw City, LLC
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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 checked="" 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><input checked="" type="checkbox"/> _____ 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)).

Voluntary Petition

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

Name of Debtor(s):
Inn At The Mackinaw City, LLC

Signatures

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

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

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

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

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

(Check only one box.)

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

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

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

X /s/ Susan M. Cook
Signature of Attorney for Debtor(s)

Susan M. Cook P31514
Printed Name of Attorney for Debtor(s)

LAMBERT, LESER, ISACKSON, COOK & GIUNTA, P.C
Firm Name

**916 Washington Ave
Suite 309
Bay City, MI 48708**

Address

Email: scook@lambertleser.com

989-893-3518 Fax: 989-894-2232

Telephone Number

May 3, 2011

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

X /s/ Niraj Sheth
Signature of Authorized Individual

Niraj Sheth
Printed Name of Authorized Individual

CEO
Title of Authorized Individual

May 3, 2011

Date

B 1A (Official Form 1, Exhibit A) (9/97)

[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 of the Bankruptcy Code, this Exhibit "A" shall be completed and attached to the petition.]

**United States Bankruptcy Court
Eastern District of Michigan-Northern Division**

In re **Inn At The Mackinaw City, LLC**

Debtor(s)

Case No. _____

Chapter **11**

EXHIBIT "A" TO VOLUNTARY PETITION

1. If any of the debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is _____.

2. The following financial data is the latest available information and refers to the debtor's condition on **May 3, 2011**.

a. Total assets \$ **1,300,000.00**

b. Total debts (including debts listed in 2.c., below) \$ **1,900,000.00**

c. Debt securities held by more than 500 holders:

Approximate
number of
holders:

secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>

d. Number of shares of preferred stock **0** **0**

e. Number of shares common stock **100** **2**

Comments, if any:

Total Assets and Total Debts are estimates only

3. Brief description of Debtor's business:

Hotel operation in Mackinaw City, Michigan

4. List the name of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:

Meeta Sheth and Niraj Sheth

United States Bankruptcy Court
Eastern District of Michigan-Northern Division

In re Inn At The Mackinaw City, LLC
Debtor

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

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

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Meeta Sheth 6714 Heritage Business Court Chattanooga, TN 37421	Common	50%	Member
Niraj Sheth 6714 Heritage Business Court Chattanooga, TN 37421	Common	50%	Member

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the CEO 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 May 3, 2011

Signature /s/ Niraj Sheth
Niraj Sheth
CEO

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
Eastern District of Michigan-Northern Division**

In re **Inn At The Mackinaw City, LLC**

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the CEO 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: **May 3, 2011**

/s/ Niraj Sheth

Niraj Sheth/CEO

Signer/Title

Attorney General
Law Building
515 Ottawa
Lansing, MI 48913

BW & US Tax Office
3024 W. Grand Blvd., Ste 11-500
Detroit, MI 48202

Michigan Dept. of Treasury
Collection/Bankruptcy Unit
P.O. Box 30168
Lansing, MI 48909

Michigan Unemployment Agency
P.O. Box 169
Grand Rapids, MI 49501

U.S. Attorney
Attn: Civil Department
101 First Street, Suite 200
Bay City, MI 48708

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Accu-Lock
9901 South IH-35W
Grandview, TX 76050

AFP Specialties, Inc.
6186 S. Railway Common
Williamsburg, MI 49690

Arnold Transit Company
P.O. Box 220
Mackinac Island, MI 49757

Arnold's Refrigeration
5527 Reynolds Road
Cheboygan, MI 49721

AT&T
P.O. Box 8105
Aurora, IL 60507

Auto - Chlor System
2006 Swede Road
Suite 100
Norristown, PA 19401

Bennett Law

C.C. Communications
29577 Costello Drive
New Hudson, MI 48165

Carey Plowing Co.
37 County Road
Route 106
Plympton, MA 02367

Carrco

Cavalier Business
2704 Alt 19
Palm Harbor, FL 34683

CBS Outdoor
405 Lexington Avenue
New York, NY 10174

Charter Communications
P.O. Box 3019
Milwaukee, WI 53201

Cheboygan County Treasurer
P.O. Box 70
870 S. Main Street
Cheboygan, MI 49721

Citizens National Bank
303 North Main Street
Cheboygan, MI 49721

Commtrack
17493 Nassau Commons
Lewes, DE 19958

Consumers Energy
Lansing, MI 48937

Corporate Graphics
5160 Rivergrade Road
Baldwin Park, CA 91706

Courtesy Products, LLC
P.O. Box 17488
Saint Louis, MO 63178-7488

Creative Breakfast Concepts, Inc.
1401 S. Leavitt Ave.
Orange City, FL 32763

Direct TV
P.O. Box 60036
Los Angeles, CA 90060

District Health Department No. 4
825 S. Huron Street
Cheboygan, MI 49721

DMX, Inc.
1703 West 5th Street #600
Austin, TX 78703

Doc's Plumbing & Heating, Inc.
P.O. Box 874
Mackinaw City, MI 49701

Erwyn Products Company, Inc.
200 Campus Drive
Suite C
Morganville, NJ 07751

First Community Bank
200 East Main Street
Harbor Springs, MI 49740

Gateway Bank and Trust
999 Waterside Drive
Norfolk, VA 23510

Guard Insurance Group
P.O. Box A-H
Wilkes Barre, PA 18703

Harlan Graphic Arts Service, Inc.
P.O. Box 643806
Cincinnati, OH 45264

J.C. Schultz Enterprises, Inc.
(Flagsource)
951 Swanson Drive
Batavia, IL 60510-4231

Johnson, Brian

Mackinaw Township
P.O. Box 95
Mackinaw City, MI 49701

Michigan Department of Treasury
P.O. Box 30199
Lansing, MI 48909

Michigan Dept. of Environmental Quality
525 West Allegan Street
P.O. Box 30473
Lansing, MI 48909-7973

Michigan Dept. of Labor & Economic
525 West Allegan Street
P.O. Box 30473
Lansing, MI 48909-7973

Michigan Lodging & Tourism Association
3815 W. Saint Joseph Street #A200
Lansing, MI 48917-3688

Northern Fire & Safety
1798 Northern Star Drive
Traverse City, MI 49686

Northern Michigan Plumbing & Heating
236 N. Ball Street
Cheboygan, MI 49721

Office Depot
P.O. Box 88040
Chicago, IL 60680

OTIS Elevator
P.O. Box 73579
Chicago, IL 60673

Oxley Electric, Inc.
941 Division Street
Cheboygan, MI 49721

Pegasus Solutions
P.O. Box 910727
Dallas, TX 75391

Rivertown Spas, Pools & Billards, Inc.
10402 N. Straits Hwy.
Cheboygan, MI 49721

RPS Worldwide, Inc.
5924 S. Orange Ave.
Orlando, FL 32809

Sandra L. Jasinski
229 Court Street
P.O. Box 405
Cheboygan, MI 49721

State of Michigan
P.O. Box 30199
Lansing, MI 48909

State of Michigan Unemployment Comp.
P.O. Box 30199
Lansing, MI 48909

Straits Area Glass, Inc.
10994 North Straits Highway
Cheboygan, MI 49721

Sysco Food
3700 Sysco Court
Southeast
Grand Rapids, MI 49512

The Architect Forum Group LLC
707 North Huron
Suite 2
Mackinaw City, MI 49701

USA Today
305 Seaboard Lane
Suite 301
Franklin, TN 37067

Village of Mackinaw City
102 S. Huron
P.O. Box 580
Mackinaw City, MI 49701

Waste Management of Michigan
2625 W. Grandview Road
Phoenix, AZ 85023

Wellington & Knowles
205 Tanglewood Drive
Mount Juliet, TN 37122-2823

Wi-Fi Communications, Inc.
P.O. Box 782
Gaylord, MI 49734

United States Bankruptcy Court
Eastern District of Michigan-Northern Division

In re Inn At The Mackinaw City, LLC

Debtor(s)

Case No.

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
First Community Bank 200 East Main Street Harbor Springs, MI 49740	First Community Bank 200 East Main Street Harbor Springs, MI 49740	Mortgage		1,579,344.70 (0.00 secured)
Michigan Department of Treasury P.O. Box 30199 Lansing, MI 48909	Michigan Department of Treasury P.O. Box 30199 Lansing, MI 48909	Taxes		75,987.78 (0.00 secured)
Mackinaw Township P.O. Box 95 Mackinaw City, MI 49701	Mackinaw Township P.O. Box 95 Mackinaw City, MI 49701	Taxes		44,640.57 (0.00 secured)
Village of Mackinaw City 102 S. Huron P.O. Box 580 Mackinaw City, MI 49701	Village of Mackinaw City 102 S. Huron P.O. Box 580 Mackinaw City, MI 49701	Taxes		11,653.68 (0.00 secured)
State of Michigan P.O. Box 30199 Lansing, MI 48909	State of Michigan P.O. Box 30199 Lansing, MI 48909	Taxes		8,956.04 (0.00 secured)
Consumers Energy Lansing, MI 48937	Consumers Energy Lansing, MI 48937	Trade Debt		4,910.90
CBS Outdoor 405 Lexington Avenue New York, NY 10174	CBS Outdoor 405 Lexington Avenue New York, NY 10174	Trade Debt		3,025.00
Erwyn Products Company, Inc. 200 Campus Drive Suite C Morganville, NJ 07751	Erwyn Products Company, Inc. 200 Campus Drive Suite C Morganville, NJ 07751	Trade Debt		3,019.80
OTIS Elevator P.O. Box 73579 Chicago, IL 60673	OTIS Elevator P.O. Box 73579 Chicago, IL 60673	Trade Debt		2,750.94
State of Michigan Unemployment Comp. P.O. Box 30199 Lansing, MI 48909	State of Michigan Unemployment Comp. P.O. Box 30199 Lansing, MI 48909	Taxes		2,515.54 (0.00 secured)

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>
Northern Michigan Plumbing & Heating 236 N. Ball Street Cheboygan, MI 49721	Northern Michigan Plumbing & Heating 236 N. Ball Street Cheboygan, MI 49721	Trade Debt		2,268.47
AFP Specialties, Inc. 6186 S. Railway Common Williamsburg, MI 49690	AFP Specialties, Inc. 6186 S. Railway Common Williamsburg, MI 49690	Trade Debt		2,210.00
Wi-Fi Communications, Inc. P.O. Box 782 Gaylord, MI 49734	Wi-Fi Communications, Inc. P.O. Box 782 Gaylord, MI 49734	Trade Debt		1,480.50
Office Depot P.O. Box 88040 Chicago, IL 60680	Office Depot P.O. Box 88040 Chicago, IL 60680	Trade Debt		1,396.69
Auto - Chlor System 2006 Swede Road Suite 100 Norristown, PA 19401	Auto - Chlor System 2006 Swede Road Suite 100 Norristown, PA 19401	Trade Debt		1,237.92
Guard Insurance Group P.O. Box A-H Wilkes Barre, PA 18703	Guard Insurance Group P.O. Box A-H Wilkes Barre, PA 18703	Trade Debt		1,173.00
C.C. Communications 29577 Costello Drive New Hudson, MI 48165	C.C. Communications 29577 Costello Drive New Hudson, MI 48165	Trade Debt		1,124.50
Cavalier Business 2704 Alt 19 Palm Harbor, FL 34683	Cavalier Business 2704 Alt 19 Palm Harbor, FL 34683	Trade Debt		1,041.25
Charter Communications P.O. Box 3019 Milwaukee, WI 53201	Charter Communications P.O. Box 3019 Milwaukee, WI 53201	Trade Debt		1,037.76
Doc's Plumbing & Heating, Inc. P.O. Box 874 Mackinaw City, MI 49701	Doc's Plumbing & Heating, Inc. P.O. Box 874 Mackinaw City, MI 49701	Trade Debt		994.81

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

I, the CEO 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 May 3, 2011Signature /s/ Niraj Sheth
Niraj Sheth
CEO

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.