

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF MICHIGAN

Case number (if known)

Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Eteron, Inc.		
2. All other names debtor used in the last 8 years	Include any assumed names, trade names and doing business as names		
3. Debtor's federal Employer Identification Number (EIN)	38-3613576		
4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business	
	23944 Freeway Park Dr. Farmington, MI 48335	P.O. Box, Number, Street, City, State & ZIP Code	
	Number, Street, City, State & ZIP Code	Location of principal assets, if different from principal place of business	
	Oakland County	Number, Street, City, State & ZIP Code	
5. Debtor's website (URL)			
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____		

7. Describe debtor's business A. *Check one:*

Health Care Business (as defined in 11 U.S.C. § 101(27A))
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
 Railroad (as defined in 11 U.S.C. § 101(44))
 Stockbroker (as defined in 11 U.S.C. § 101(53A))
 Commodity Broker (as defined in 11 U.S.C. § 101(6))
 Clearing Bank (as defined in 11 U.S.C. § 781(3))
 None of the above

B. *Check all that apply*

Tax-exempt entity (as described in 26 U.S.C. §501)
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
 Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.

See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.3255**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

Chapter 7
 Chapter 9
 Chapter 11. *Check all that apply:*

Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
 The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 A plan is being filed with this petition.
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

 Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?** No. Yes.

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____

District _____ When _____ Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? No Yes.

List all cases. If more than 1, attach a separate list

Debtor Sakura, LLC Relationship _____ Related Entity _____District Eastern District of Michigan When 4/09/18 Case number, if known _____ Unknown _____

11. Why is the case filed in this district? *Check all that apply:*

Debtor has had its domicile, 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.

A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? _____

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other _____

Where is the property?

Number, Street, City, State & ZIP Code _____

Is the property insured?

No

Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*

Funds will be available for distribution to unsecured creditors.

After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

1-49
 50-99
 100-199
 200-999

1,000-5,000
 5001-10,000
 10,001-25,000

25,001-50,000
 50,001-100,000
 More than 100,000

15. Estimated Assets

\$0 - \$50,000
 \$50,001 - \$100,000
 \$100,001 - \$500,000
 \$500,001 - \$1 million

\$1,000,001 - \$10 million
 \$10,000,001 - \$50 million
 \$50,000,001 - \$100 million
 \$100,000,001 - \$500 million

\$500,000,001 - \$1 billion
 \$1,000,000,001 - \$10 billion
 \$10,000,000,001 - \$50 billion
 More than \$50 billion

16. Estimated liabilities

\$0 - \$50,000
 \$50,001 - \$100,000
 \$100,001 - \$500,000
 \$500,001 - \$1 million

\$1,000,001 - \$10 million
 \$10,000,001 - \$50 million
 \$50,000,001 - \$100 million
 \$100,000,001 - \$500 million

\$500,000,001 - \$1 billion
 \$1,000,000,001 - \$10 billion
 \$10,000,000,001 - \$50 billion
 More than \$50 billion

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

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

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 9, 2018
MM / DD / YYYY

X /s/ John C. Kim, II

Signature of authorized representative of debtor

John C. Kim, II

Printed name

Title President

18. Signature of attorney

X /s/ Ethan D. Dunn

Signature of attorney for debtor

Date April 9, 2018

MM / DD / YYYY

Ethan D. Dunn P69665

Printed name

MAXWELL DUNN, PLC

Firm name

24725 W. 12 Mile Rd., Ste. 306

Southfield, MI 48034

Number, Street, City, State & ZIP Code

Contact phone (248) 246-1166

Email address bankruptcy@maxwelldunnlaw.com

P69665 MI

Bar number and State

State of Michigan
Department of Treasury
PO Box 30199
Lansing, MI 48909-7699

AGD Trucking
4067 Kirkway Ct.
Howell, MI 48843

Allied Conveyor Systems
PO Box 1054
Statham, GA 30666

American Discount Heating and Cooling
29556 W. 9 Mile Rd.
Farmington, MI 48336

Amerigas Propane
460 N. Gulph Rd.
King of Prussia, PA 19406

Bank of America
100 N. Tryon St.
Charlotte, NC 28255

Barr Engineering Co.
3005 Boardwalk Dr.
Ann Arbor, MI 48108

Bedrock Logisitics
2501 N. Harwood St.
Ste. 2600
Dallas, TX 75201

Brighthouse Networks
14525 Farmington Rd.
Livonia, MI 48154

Cellusuede
1515 Elmwood Rd.
Rockford, IL 61103

Chrysler Interior Products
134 River Road
Ontario, CA

City of Farmington Hills
31555 W. 11 Mile Rd.
Farmington Hills, MI 48336-1165

Consumers Energy
PO Box 850309
Cincinnati, OH 45274

CZ Cartage
48735 Grand Rivier Ave.
Novi, MI 48374

Dan Hayden Sales Agency
28475 Greenfield Rd.
Ste. 216
Southfield, MI 48076

DTE Energy Legal Department
WCB 688
One Energy Plaza
Detroit, MI 48226-1279

Elizabeth L. Martin
1221 Bowers St.
#1448
Birmingham, MI 48012

Express Services, Inc.
9701 Boardwalk Blvd.
Oklahoma City, OK 73162

Flock Tex, Inc.
200 Founders Dr.
Woonsocket, RI 02895

Grainger
100 Grainger Pkwy.
Lake Forest, IL 60045

Hugh K. Leonard
5159 Lakeshore Dr.
Fort Gratiot, MI 48059

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19114

JVIS USA LLC
52048 Shelby Pkwy
Utica, MI 48315

MAC II Enterprises
2959 Nebraska Ave.
Toledo, OH 43607

Michigan Department of Treasury
Collection Division
PO Box 30199
Lansing, MI 48909-7699

Michigan Dept. of Environmental Quality
c/o MI Dept. of Attorney General
Environment, Natural Resources &
Agricultural Division
Lansing, MI 48909

Michigan Fire Sprinkler
26109 Grand River.
Redford, MI 48240

Michigan Testing Institute, Inc.
44249 Phoenix Dr.
Sterling Heights, MI 48314

NJT Enterprises
42400 Merrill Rd.
Sterling Heights, MI 48314

Nyatex
2112 Industrial Dr.
Howell, MI 48843

Old National Bank
USFC 63
2723 S. State St.
Ann Arbor, MI 48104

Pall Filter Specialists
100 Anchor Rd.
Michigan City, IN 46360

PIC Group, LLC
c/o Dennis Loughlin, Esq.
Warner Norcross & Judd LLP
2000 Town Center, Suite 2700
Southfield, MI 48075

Progressive
P.O. Box 7247-0311
Philadelphia, PA 19170

Research Drive Properties
33540 Schoolcraft Rd.
Livonia, MI 48150

Royal Premium
30833 Northwestern Hwy
Ste. 220
Farmington, MI 48334

Service & Technical Associates
3150 Livernois Rd.
Troy, MI 48083

State of Michigan Attorney General
Cadillac Place, 10th Floor
3030 W. Grand Blvd.
Suite 10-200
Detroit, MI 48202

Sterling Commercial Credit-Michigan, LLC
10559 Citation Drive, Suite 204
Brighton, MI 48116

Try Hours, Inc.
3640 Briarfield Blvd.
Maumee, OH 43537

U.S. Attorney's Office
211 W. Fort St.
Suite 2001
Detroit, MI 48226

UPS Supply Chain Solutions
12380 Morris Rd.
Alpharetta, GA 30005

VAS
12294 Highview Shores
Vicksburg, MI 49097

Waste Management of Michigan, Inc.
dba Waste Management
48797 Alpha Drive, Suite 100
Wixom, MI 48393

**United States Bankruptcy Court
Eastern District of Michigan**

In re Eteron, Inc.

Debtor(s)

Case No.

Chapter

11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, John C. Kim, II, declare under penalty of perjury that I am the President of Eteron, Inc., and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said corporation at a special meeting duly called and held on the 9th day of April, 2018.

"Whereas, it is in the best interest of this corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that John C. Kim, II, President of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that John C. Kim, II, President of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that John Kim, II, President of this Corporation is authorized and directed to employ Ethan D. Dunn of Maxwell Dunn, PLC and Kimberly Ross Clayson of Clayson Schneider and Miller, P.C.. and their respective law firms to represent the corporation in such bankruptcy case."

Date April 6, 2018

Signed /s/ John C. Kim, II
John C. Kim, II

Resolution of Board of Directors
of
Eteron, Inc.

Whereas, it is in the best interest of this corporation to file a voluntary petition in the the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

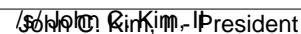
Be It Therefore Resolved, that John C. Kim, II, President of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that John C. Kim, II, President of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that John Kim, II, President of this Corporation is authorized and directed to employ Ethan D. Dunn of Maxwell Dunn, PLC and Kimberly Ross Clayson of Clayson Schneider and Miller, P.C.. and their respective law firms to represent the corporation in such bankruptcy case."

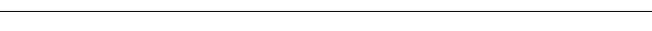
Date April 6, 2018

Signed

 John C. Kim, President

Date April 6, 2018

Signed

 Kimberly Ross Clayson