

Official Form 1 (04/10)

United States Bankruptcy Court WESTERN DISTRICT OF MICHIGAN		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): GSD, Incorporated, a Corporation		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 Club Car Restaurant		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): 38-3344419		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. & Street, City, and State): 6225 West D. Avenue Kalamazoo MI		Street Address of Joint Debtor (No. & Street, City, and State):
ZIPCODE 49009		ZIPCODE
County of Residence or of the Principal Place of Business: Kalamazoo		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): SAME		Mailing Address of Joint Debtor (if different from street address):
ZIPCODE		ZIPCODE
Location of Principal Assets of Business Debtor (if different from street address above): SAME		ZIPCODE
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 <hr/>	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 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. Chapter 11 Debtors: Check one box: <input checked="" type="checkbox"/> Debtor is a small business 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 checked="" 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).
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.		
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <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.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <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		
Estimated Assets <input checked="" 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 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		
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input 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		

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): GSD, Incorporated, a Corporation	
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: Eugene & Sherry DeRuyscher	Case Number:	Date Filed:	
District: Western District of Michigan	Relationship: Principle	Judge:	
Exhibit A (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) <input type="checkbox"/> Exhibit A is attached and made a part of this petition	Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts) 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). X _____ 05/19/2011 Signature of Attorney for Debtor(s) Date		
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? <input type="checkbox"/> Yes, and exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made part of this petition. If this is a joint petition: <input type="checkbox"/> 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)			
<input checked="" type="checkbox"/> 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.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> 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 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.)			
<input type="checkbox"/> 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)			
<input type="checkbox"/> 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			
<input type="checkbox"/> 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.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MICHIGAN
WESTERN DIVISION**

In re *GSD, Incorporated, a Corporation*
dba Club Car Restaurant

Case No.
Chapter *11*

_____/ Debtor
Attorney for Debtor: *Kerry D. Hettinger*

STATEMENT PURSUANT TO RULE 2016(B)

The undersigned, pursuant to Rule 2016(b), Bankruptcy Rules, states that:

1. The undersigned is the attorney for the debtor(s) in this case.
2. The compensation paid or agreed to be paid by the debtor(s), to the undersigned is:

a) For legal services rendered or to be rendered in contemplation of and in connection with this case	\$ <u>600.00</u>
b) Prior to the filing of this statement, debtor(s) have paid	\$ <u>600.00</u>
c) The unpaid balance due and payable is	\$ <u>0.00</u>
3. \$ 1,039.00 of the filing fee in this case has been paid.
4. The Services rendered or to be rendered include the following:
 - a) Analysis of the financial situation, and rendering advice and assistance to the debtor(s) in determining whether to file a petition under title 11 of the United States Code.
 - b) Preparation and filing of the petition, schedules, statement of financial affairs and other documents required by the court.
 - c) Representation of the debtor(s) at the meeting of creditors.
5. The source of payments made by the debtor(s) to the undersigned was from earnings, wages and compensation for services performed, and
None other
6. The source of payments to be made by the debtor(s) to the undersigned for the unpaid balance remaining, if any, will be from earnings, wages and compensation for services performed, and
None other
7. The undersigned has received no transfer, assignment or pledge of property from debtor(s) except the following for the value stated:
None
8. The undersigned has not shared or agreed to share with any other entity, other than with members of undersigned's law firm, any compensation paid or to be paid except as follows:
None

Dated: *05/19/2011*

Respectfully submitted,

X /s/ Kerry D. Hettinger
Attorney for Petitioner: *Kerry D. Hettinger*
Hettinger & Hettinger, P.C
200 Admiral Avenue
Portage MI 49002

269-344-1100

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MICHIGAN
WESTERN DIVISION**

In re *GSD, Incorporated*
a *Corporation*
dba *Club Car Restaurant*

Case No.
Chapter *11*

Debtor(s)

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 and Fed. R. Bankr. P. 1007(m).

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
1 <i>Rose Acceptance</i> <i>c/o Peter D. Cronk</i> <i>325 East Grand River, Ste</i> <i>East Lansing MI 48823</i>	Phone: <i>Rose Acceptance</i> <i>c/o Peter D. Cronk</i> <i>325 East Grand River, Ste</i> <i>East Lansing MI 48823</i>	<i>Judgement</i>		\$ <i>324,624.94</i>
2 <i>Michigan Dept. of Treasury</i> <i>P.O. Box 30168</i> <i>Lansing MI 49089-7668</i>	Phone: <i>Michigan Dept. of Treasury</i> <i>P.O. Box 30168</i> <i>Lansing MI 49089-7668</i>	<i>Sales Taxes</i>	<i>C</i> <i>U</i>	\$ <i>8,000.00</i>
3 <i>PNC</i> <i>P.O. Box 94982</i> <i>Cleveland OH 44101</i>	Phone: <i>PNC</i> <i>P.O. Box 94982</i> <i>Cleveland OH 44101</i>	<i>Business Account</i>		\$ <i>7,217.74</i>
4 <i>Consumers Energy</i> <i>Att Michael G. Wilson</i> <i>EP 11-451</i> <i>Jackson MI 49201</i>	Phone: <i>Helvey & Associates</i> <i>1015 E. Center St</i> <i>Warsaw IN 46580-3420</i>	<i>Business Account Debt</i>		\$ <i>5,018.72</i>
5 <i>Internal Revenue</i> <i>P.O. Box 7346</i> <i>Philadelphia PA 19101-7346</i>	Phone: <i>Internal Revenue</i> <i>P.O. Box 7346</i> <i>Philadelphia PA 19101-7346</i>	<i>Taxes</i>	<i>C</i> <i>U</i>	\$ <i>4,500.00</i>

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
6 Kalamazoo Speedway 321 16th Street Otsego MI 49078	Phone: Kalamazoo Speedway 321 16th Street Otsego MI 49078	Advertising		\$ 3,100.00
7 Pro Services 8132 Merchant Place Portage MI 49002	Phone: Pro Services 8132 Merchant Place Portage MI 49002	Business Account		\$ 2,529.16
8 Quality Draft Systems, LLC 4460 Peettis Ave, NE Belmont MI 49306	Phone: Quality Draft Systems, LLC 4460 Peettis Ave, NE Belmont MI 49306	Business Account		\$ 2,514.64
9 Gordon Foods P.O. Box 1787 Grand Rapids MI 49501	Phone: Gordon Foods P.O. Box 1787 Grand Rapids MI 49501	Business Account		\$ 2,445.58
10 Slater, Tenaglia, Fritz et al P.O. Box 5476 Mount Laurel NJ 08054	Phone: Slater, Tenaglia, Fritz et al P.O. Box 5476 Mount Laurel NJ 08054	Collection for Yellowbook		\$ 1,854.78
11 Advance Me 2015 Vaughn Rd, Bldg 500 Kennesaw GA 30144	Phone: Advance Me 2015 Vaughn Rd, Bldg 500 Kennesaw GA 30144	Business Account		\$ 1,532.21
12 Michigan Dept. of Treasury P.O. Box 30168 Lansing MI 49089-7668	Phone: Michigan Dept. of Treasury P.O. Box 30168 Lansing MI 49089-7668	940/941 Taxes	C U	\$ 1,500.00
13 Shoppers Guide P.O. Box 168 Otsego MI 49078	Phone: Shoppers Guide P.O. Box 168 Otsego MI 49078	Advertising		\$ 1,304.18

Debtor(s)

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Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
14 At&T Advertising P.O. Box 8112 Aurora IL 60507	Phone: Focus Receivables Management 1130 Northchase Parkway Ste 150 Marietta GA 30067	Advertising		\$ 900.00
15 EColab Inc. P.O. Box 70343 Chicago IL 60673-0343	Phone: EColab Inc. P.O. Box 70343 Chicago IL 60673-0343	Business Account		\$ 648.50
16 Charter Business P.O. Box 3019 Milwaukee WI 53201-3019	Phone: Charter Business P.O. Box 3019 Milwaukee WI 53201-3019	Cable		\$ 628.16
17 Holland Sentinel 54 West 8th Stret Holland MI 49423	Phone: Holland Sentinel 54 West 8th Stret Holland MI 49423	Advertising		\$ 527.51
18 Van Buren County Advertiser P.O. Box 340 Gobles MI 49055	Phone: Van Buren County Advertiser P.O. Box 340 Gobles MI 49055	Advertising		\$ 508.14
19 Buist Electric 8650 Byron Center Ave Byron Center MI 49315	Phone: Buist Electric 8650 Byron Center Ave Byron Center MI 49315	Business Account		\$ 475.00
20 Paychex 625 Kenmoor Avenue, SE Ste 100 Grand Rapids MI 49546	Phone: Windham Professionals 382 Main St Salem NH 03079-2412	Business Account Debt		\$ 374.44

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Eugene DeRuyscher, President of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 5/19/2011

Signature /s/ Eugene DeRuyscher

Name: Eugene DeRuyscher

Title: President