

**United States Bankruptcy Court  
District of Minnesota**

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>Mountaintop Advisers, Ltd.</b>	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) <b>26-3945660</b>	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): <b>2140 Northdale Blvd Coon Rapids, MN</b> <div style="text-align: right; margin-top: 5px;">                     ZIP Code  <b>55433</b> </div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; margin-top: 5px;">                     ZIP Code                 </div>
County of Residence or of the Principal Place of Business: <b>Anoka</b>	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;">                     ZIP Code                 </div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;">                     ZIP Code                 </div>

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

<p align="center"><b>Type of Debtor</b> (Form of Organization) (Check one box)</p> <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.)	<p align="center"><b>Nature of Business</b> (Check one box)</p> <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 <hr/> <p align="center"><b>Tax-Exempt Entity</b> (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<p align="center"><b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)</p> <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 <hr/> <p align="center"><b>Nature of Debts</b> (Check one box)</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." <input checked="" type="checkbox"/> Debts are primarily business debts.
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<p align="center"><b>Filing Fee</b> (Check one box)</p> <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.	<p align="center"><b>Chapter 11 Debtors</b></p> <p>Check one box:</p> <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: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. <hr/> 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 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

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>Mountaintop Advisers, Ltd.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet)			
Location Where Filed: <b>- None -</b>		Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
<b>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor</b> (If more than one, attach additional sheet)			
Name of Debtor: <b>- None -</b>		Case Number:	Date Filed:
District:		Relationship:	Judge:
<b>Exhibit A</b>  (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.		<b>Exhibit B</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 delivered to the debtor the notice required by 11 U.S.C. §342(b).  <b>X</b> _____ Signature of Attorney for Debtor(s) (Date)	
<b>Exhibit C</b> 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.			
<b>Exhibit D</b> (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 a 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.			
<b>Information Regarding the Debtor - Venue</b> (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 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.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (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 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. <input type="checkbox"/> 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):  
**Mountaintop Advisers, Ltd.**

**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

**Signatures**

**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/ Steven B. Nosek  
 Signature of Attorney for Debtor(s)

Steven B. Nosek 79960  
 Printed Name of Attorney for Debtor(s)

Steven B. Nosek, P.A.  
 Firm Name

**Attorney at Law**  
**2855 Anthony Lane S, #201**  
**St. Anthony, MN 55418**

\_\_\_\_\_  
 Address

**Email: snosek@visi.com**

612-335-9171 Fax: 612-789-2109  
 Telephone Number

January 15, 2010  
 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 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/ Ken Coklas  
 Signature of Authorized Individual

Ken Coklas  
 Printed Name of Authorized Individual

President  
 Title of Authorized Individual

January 15, 2010  
 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.*

**United States Bankruptcy Court  
District of Minnesota**

In re Mountaintop Advisers, Ltd.

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>
<b>ACD Distribution, LLC 2841 Index Road, #150 Madison, WI 53713</b>	<b>ACD Distribution, LLC 2841 Index Road, #150 Madison, WI 53713</b>			<b>86,000.00</b>
<b>Alladdin Distributors, Inc. 1420 Cliff Road Burnsville, MN 55337</b>	<b>Alladdin Distributors, Inc. 1420 Cliff Road Burnsville, MN 55337</b>			<b>7,683.76</b>
<b>Buffalo Games 220 James E Casey Drive Buffalo, NY 14206</b>	<b>Buffalo Games 220 James E Casey Drive Buffalo, NY 14206</b>			<b>8,611.78</b>
<b>Carrom Company PO Box 649 Ludington, MI 49431-0649</b>	<b>Carrom Company PO Box 649 Ludington, MI 49431-0649</b>			<b>6,734.32</b>
<b>Ceaco 70 Bridge Street, Suite 200 Newton, MA 02458</b>	<b>Ceaco 70 Bridge Street, Suite 200 Newton, MA 02458</b>			<b>5,134.00</b>
<b>Fundex Games PO Box 95169 Palatine, IL 60095</b>	<b>Fundex Games PO Box 95169 Palatine, IL 60095</b>			<b>9,634.71</b>
<b>Gatogi 846 Stanton Road Burlingame, CA 94010</b>	<b>Gatogi 846 Stanton Road Burlingame, CA 94010</b>			<b>36,225.00</b>
<b>John N. Hansen Co., Inc. 369 Adrian Road Millbrae, CA 94030-3104</b>	<b>John N. Hansen Co., Inc. 369 Adrian Road Millbrae, CA 94030-3104</b>			<b>12,307.91</b>
<b>Klutz PO Box 34633 Newark, NJ 07189-4633</b>	<b>Klutz PO Box 34633 Newark, NJ 07189-4633</b>			<b>7,168.87</b>
<b>Mind Ware Wholesale Po Box 130727 Roseville, MN 55113</b>	<b>Mind Ware Wholesale Po Box 130727 Roseville, MN 55113</b>			<b>13,776.48</b>
<b>Playroom Entertainment dba The Rowen Group Inc PO Box 1220 Highland Park, IL 60035</b>	<b>Playroom Entertainment dba The Rowen Group Inc PO Box 1220 Highland Park, IL 60035</b>			<b>7,320.63</b>

B4 (Official Form 4) (12/07) - Cont.  
 In re **Mountaintop Advisers, Ltd.**

Case No. \_\_\_\_\_

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>
Pointview, Inc. 2509 Flowering Dogwood Dr Orlando, FL 32828	Pointview, Inc. 2509 Flowering Dogwood Dr Orlando, FL 32828			80,000.00
Pressman Toy Corporation 121 New England Avenue Piscataway, NJ 08854	Pressman Toy Corporation 121 New England Avenue Piscataway, NJ 08854			5,929.70
Puremco Games & Toys PO Box 21569 Waco, TX 76702	Puremco Games & Toys PO Box 21569 Waco, TX 76702			10,119.15
Puzzle Master, Inc. 832A Cynthia Street Saskatoon SK S7L 5Z7	Puzzle Master, Inc. 832A Cynthia Street Saskatoon SK S7L 5Z7			7,011.90
Rosedale Shopping Center LLC 10 Rosedale Center Roseville, MN 55113	Rosedale Shopping Center LLC 10 Rosedale Center Roseville, MN 55113			55,200.00
SunsOut, Inc. 1539 Baker Costa Mesa, CA 92626	SunsOut, Inc. 1539 Baker Costa Mesa, CA 92626			6,480.76
ThinkFun, Inc. 1321 Cameron Street Alexandria, VA 22314	ThinkFun, Inc. 1321 Cameron Street Alexandria, VA 22314			7,890.82
Tucker-Jones House, Inc. 1 Enterprise Drive PO Box 231 East Setauket, NY 11733	Tucker-Jones House, Inc. 1 Enterprise Drive PO Box 231 East Setauket, NY 11733			8,100.00
WorldWise Imports 4390 E Alexander Las Vegas, NV 89115	WorldWise Imports 4390 E Alexander Las Vegas, NV 89115			16,914.04

**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 January 15, 2010

Signature /s/ Ken Coklas

**Ken Coklas**  
**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.

ACD DISTRIBUTION, LLC  
2841 INDEX ROAD, #150  
MADISON WI 53713

ALLADDIN DISTRIBUTORS, INC.  
1420 CLIFF ROAD  
BURNSVILLE MN 55337

BUFFALO GAMES  
220 JAMES E CASEY DRIVE  
BUFFALO NY 14206

CARROM COMPANY  
PO BOX 649  
LUDINGTON MI 49431-0649

CEACO  
70 BRIDGE STREET, SUITE 200  
NEWTON MA 02458

FUNDEX GAMES  
PO BOX 95169  
PALATINE IL 60095

GATOGI  
846 STANTON ROAD  
BURLINGAME CA 94010

JOHN N. HANSEN CO., INC.  
369 ADRIAN ROAD  
MILLBRAE CA 94030-3104

KLUTZ  
PO BOX 34633  
NEWARK NJ 07189-4633

MIND WARE WHOLESale  
PO BOX 130727  
ROSEVILLE MN 55113

PLAYROOM ENTERTAINMENT  
DBA THE ROWEN GROUP INC  
PO BOX 1220  
HIGHLAND PARK IL 60035

POINTVIEW, INC.  
2509 FLOWERING DOGWOOD DR  
ORLANDO FL 32828

PRESSMAN TOY CORPORATION  
121 NEW ENGLAND AVENUE  
PISCATAWAY NJ 08854

PUREMCO GAMES & TOYS  
PO BOX 21569  
WACO TX 76702

PUZZLE MASTER, INC.  
832A CYNTHIA STREET  
SASKATOON SK S7L 5Z7

ROSEDALE SHOPPING CENTER LLC  
10 ROSEDALE CENTER  
ROSEVILLE MN 55113

SUNSOUT, INC.  
1539 BAKER  
COSTA MESA CA 92626

THINKFUN, INC.  
1321 CAMERON STREET  
ALEXANDRIA VA 22314

TUCKER-JONES HOUSE, INC.  
1 ENTERPRISE DRIVE  
PO BOX 231  
EAST SETAUKET NY 11733

WORLDWISE IMPORTS  
4390 E ALEXANDER  
LAS VEGAS NV 89115