

B1 (Official Form 1)(12/11)

**United States Bankruptcy Court
District of Minnesota**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Top Hat, 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): DBA Top Hat 430, Inc.; DBA Be Iced Jewelers; DBA Gold Stop; DBA Bidx; DBA Be Iced Diamond Exchange	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) 20-0800163	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): 12805 Highway 55, Suite 304 Plymouth, MN	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 55441	ZIP Code
County of Residence or of the Principal Place of Business: Hennepin	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) <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	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
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	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).	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.

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 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 \$2,343,300 (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 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"/>
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 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

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

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Top Hat, Inc.</p>
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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 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)).

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

Name of Debtor(s):
Top Hat, 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 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.

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

February 12, 2013 _____
 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 /s/ David R. Pomije _____
 Signature of Authorized Individual

David R. Pomije _____
 Printed Name of Authorized Individual

President _____
 Title of Authorized Individual

February 12, 2013 _____
 Date

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Minnesota**

In re Top Hat, 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>
Briggs & Morgan PO Box 64591 Saint Paul, MN 55164-0591	Briggs & Morgan PO Box 64591 Saint Paul, MN 55164-0591			129,346.09
CIT 2375 Ventura Drive, Suite A Woodbury, MN 55125	CIT 2375 Ventura Drive, Suite A Woodbury, MN 55125			237,744.37
Dorsey & Whitney, LLP PO Box 1680 Minneapolis, MN 55480-1680	Dorsey & Whitney, LLP PO Box 1680 Minneapolis, MN 55480-1680			74,813.45
Duane Wermerskirchen 1882 Groveland Shakopee, MN 55379	Duane Wermerskirchen 1882 Groveland Shakopee, MN 55379			103,750.00
Gannett Co., Inc. dba Jornal c/o John A. Halpern & Assoc 12 S 6th Street, #500 Minneapolis, MN 55402-1510	Gannett Co., Inc. dba Jornal c/o John A. Halpern & Assoc 12 S 6th Street, #500 Minneapolis, MN 55402-1510			79,784.32
GIA 5355 Armada Drive Carlsbad, CA 92008	GIA 5355 Armada Drive Carlsbad, CA 92008			143,832.00
Hoover Investments, LLC 10700 Trade Road Richmond, VA 23236-3000	Hoover Investments, LLC 10700 Trade Road Richmond, VA 23236-3000			100,000.00 (0.00 secured)
Kassoy, LLC 101 Commercial Street, #200 Plainview, NY 11803	Kassoy, LLC 101 Commercial Street, #200 Plainview, NY 11803			38,537.94
Los Angeles Jewellery Prod. Inc c/o Weingarten Brown LLP 10866 Wilshire Blvd #500 Los Angeles, CA 90024-4340	Los Angeles Jewellery Prod. Inc c/o Weingarten Brown LLP 10866 Wilshire Blvd #500 Los Angeles, CA 90024-4340			282,630.77
Moquist Thorvilson Kaufman 7650 Edinborough Way #225 Edina, MN 55435	Moquist Thorvilson Kaufman 7650 Edinborough Way #225 Edina, MN 55435			80,608.08
Palm Joy, Inc. 12805 Highway 55 Plymouth, MN 55441	Palm Joy, Inc. 12805 Highway 55 Plymouth, MN 55441			1,000,000.00 (0.00 secured)

B4 (Official Form 4) (12/07) - Cont.

In re Top Hat, Inc.

Case No. _____

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Rick Shatz, Inc. 580 5th Ave, #1800 New York, NY 10036	Rick Shatz, Inc. 580 5th Ave, #1800 New York, NY 10036			82,000.00 (0.00 secured)
Robert J. Lothenbach 1000 Valley Park Drive Shakopee, MN 55379	Robert J. Lothenbach 1000 Valley Park Drive Shakopee, MN 55379			30,331.80
Rogers & Holland 20821 Cierco Avenue Matteson, IL 60443	Rogers & Holland 20821 Cierco Avenue Matteson, IL 60443			200,017.03
The Hartford PO Box 660916 Dallas, TX 75266-0916	The Hartford PO Box 660916 Dallas, TX 75266-0916			61,220.95
The Tribune Company d/b/a LA Times c/o Halpern & Assoc 12 S 6th Street #500 Minneapolis, MN 55402-1510	The Tribune Company d/b/a LA Times c/o Halpern & Assoc 12 S 6th Street #500 Minneapolis, MN 55402-1510			246,965.03
Valpak of Chicagoland 12 Salt Creek Lane, #325 Hinsdale, IL 60521	Valpak of Chicagoland 12 Salt Creek Lane, #325 Hinsdale, IL 60521			37,320.00
Westcliff Court Ltd Partners 1711 Westcliff Dr, Suite A Newport Beach, CA 92660	Westcliff Court Ltd Partners 1711 Westcliff Dr, Suite A Newport Beach, CA 92660			95,368.73
William Hogle PO Box 1914 Wilson, WY 83014	William Hogle PO Box 1914 Wilson, WY 83014			31,515.48
William R Marriott Family Ltd PO Box 9888 Springfield, IL 62791	William R Marriott Family Ltd PO Box 9888 Springfield, IL 62791			60,000.00

**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 February 12, 2013

Signature /s/ David R. Pomije
David R. Pomije
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.

ABBOTT & SHAPIRO, LLC
3 CORPORATE DRIVE, #215
SHELTON CT 06484

AC PRINTING
3416 RIDGE ROAD
LANSING IL 60438

ADAMS MONAHAN, LLP
60 SOUTH 6TH STREET, #2540
MINNEAPOLIS MN 55402

ADP
PO BOX 842854
BOSTON MA 02284-2854

AGS LABORATORIES
PO BOX 410461
SALT LAKE CITY UT 84141-0461

AIRBAUD #142
8250 UTAH STREET, #1
MERRILLVILLE IN 46410

AMERICAN ARBITRATION ASSOC.
2200 CENTURY PKWY, #300
ATLANTA GA 30345

AMERICAN EXPRESS
PO BOX 0001
LOS ANGELES CA 90096-8000

AMERIPRIDE
PO BOX 518
BEMIDJI MN 56619-0518

ASHCROFT & OAK
20821 CICERO AVENUE
MATTESON IL 60443

ASSOCIATED GEM & JEWELERY APP
500 UNION, #201
SEATTLE WA 98101-2217

AT&T
PO BOX 5080
CAROL STREAM IL 60197-5080

ATWELL CURTIS & BROOKS LTD
204 STONEHINGE LANE
PO BOX 363
CARLE PLACE NY 11514-0363

BASSFORD REMELE
33 SOUTH 6TH STREET, #3800
MINNEAPOLIS MN 55402-3707

BATES DISPLAY & PACKAGING
1468 DAVRIL CIRCLE
CORONA CA 92820-6957

BILL BOYAJIAN
2069 PLAYA ROAD
CARLSBAD CA 92009

BRIGGS & MORGAN
PO BOX 64591
SAINT PAUL MN 55164-0591

BRIGHTHOUSE NETWORKS #197
PO BOX 31501
TAMPA FL 33631-3501

BUSINESS LAW CENTER
ATTN: PETER C. BREHM
7825 WASHINGTON AVE S #500
BLOOMINGTON MN 55439

CAPITAL NEWSPAPERS
PO BOX 8187
MADISON WI 53708-8187

CARDMEMBERS SERVICES-DAVID
PO BOX 790408
SAINT LOUIS MO 63179-0408

CARDMEMBERS SERVICES-DUANE
PO BOX 790408
SAINT LOUIS MO 63179-0408

CENTERPOINT ENERGY-000
PO BOX 4671
HOUSTON TX 77210-4671

CENTERPOINT ENERGY-001
PO BOX 4671
HOUSTON TX 77210-4671

CENTURLINK 118
PO BOX 4300
CAROL STREAM IL 60197-4300

CENTURYLINK 001
PO BOX 91154
SEATTLE WA 98111-9254

CENTURYLINK 110
PO BOX 91154
SEATTLE WA 98111-9254

CENTURYLINK 167
PO BOX 91154
SEATTLE WA 98111-9254

CESAR ESPINOZA 34803
429 E ROSEWOOD CRT
ONTARIO CA 91764

CHARTER COMMUNICATIONS #170
PO BOX 3149
MILWAUKEE WI 53201-3149

CIT
2375 VENTURA DRIVE, SUITE A
WOODBURY MN 55125

COLLIERS INTERNATIONAL
CM 3472
PO BOX 70870
SAINT PAUL MN 55170-3472

COMCAST-DAVID
PO BOX 34227
SEATTLE WA 98124-1227

CT CORPORATION
PO BOX 4349
CAROL STREAM IL 60197-4349

DAVID POMIJE
3664 YUMA LANE
PLYMOUTH MN 55446

DORSEY & WHITNEY, LLP
PO BOX 1680
MINNEAPOLIS MN 55480-1680

DORSEY & WHITNEY, LLP
ATTN: KENT J. SCHMIDT
600 ANTON BOLVD, #2000
COSTA MESA CA 92626-7655

DUANE WERMERSKIRCHEN
1882 GROVELAND
SHAKOPEE MN 55379

ELECTRO WATCHMAN, INC.
ONE WEST WATER STREET, #110
SAINT PAUL MN 55107-2016

FEDEX
PO BOX 94515
PALATINE IL 60094

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
MAIL STOP 1-5730
TALLAHASSEE FL 32399-0160

FREDERICK GOLDMAN
OLD CHELSEA STATION
PO BOX 1958
NEW YORK NY 10113-1958

FRONTIER COMMUNICATIONS 114
PO BOX 20550
ROCHESTER NY 14602

FRONTIER COMMUNICATIONS 117
PO BOX 20550
ROCHESTER NY 14602

FRONTIER COMMUNICATIONS 145
PO BOX 20550
ROCHESTER NY 14602

FRONTIER LAND LINE TELEPHONE
PO BOX 20550
ROCHESTER NY 14602-0550

GABRIEL
64 W 48TH STREET, #700
NEW YORK NY 10036

GANNETT CO., INC. DBA JORNAL
C/O JOHN A. HALPERN & ASSOC
12 S 6TH STREET, #500
MINNEAPOLIS MN 55402-1510

GANNETT WISCONIN MEDIA
PO BOX 677386
DALLAS TX 75267

GEMCO INTERNATIONAL
1012 PLYMOUTH BLDG
12 SOUTH SIXTH STREET
MINNEAPOLIS MN 55402

GIA
5355 ARMADA DRIVE
CARLSBAD CA 92008

GO JEWELERY, INC.
PO BOX 522
OSSEO MN 55369

GRETCHEN J. WOLF
8818 KENTUCKY AVE N
MINNEAPOLIS MN 55445

HANOVER INSURANCE
PO BOX 580045
CHARLOTTE NC 28258-0045

HAWKS & ASSOCIATES, L.C.
PO BOX 4430
JACKSON WY 83001

HENNES CARPET CLEANING
1037 NEWPORT AVENUE
SHAKOPEE MN 55379

HOOVER INVESTMENTS, LLC
10700 TRADE ROAD
RICHMOND VA 23236-3000

IMAGE PRINT SOLUTIONS
1000 VALLEY PARK DRIVE
SHAKOPEE MN 55379

INTEGRA TELECOM
PO BOX 2966
MILWAUKEE WI 53201-2966

JANE MARKHAM 10727
1005 OAK AVE
TOMAH WI 54660

JAYANDEE
2271 WATERS DRIVE
MENDOTA HEIGHTS MN 55120

JBT
THE JEWELERS BOARD OF TRADE
PO BOX 6928
PROVIDENCE RI 02940-6928

JOHN A. HALPERN AND ASSOCIATES
500 PLYMOUTH BUILDING
12 SOUTH 6TH STREET
MINNEAPOLIS MN 55402

KASSOY, LLC
101 COMMERCIAL STREET, #200
PLAINVIEW NY 11803

KIRKLAND & ELLIS, LLP
300 NORTH LASALLE ST
CHICAGO IL 60654

LASALLE LAW SERVICES
2001 KILLEBREW DRIVE, #309
BLOOMINGTON MN 55425

LAWRENCE THOMAS FAMILY LP
6390 CHESEBRO RD
AGOURA HILLS CA 91301

LIND LAW FIRM
400 OHIO STREET
TERRE HAUTE IN 47807

LOS ANGELES JEWELERY PROD. INC
C/O WEINGARTEN BROWN LLP
10866 WILSHIRE BLVD #500
LOS ANGELES CA 90024-4340

LOYAL CUSTOMER CLUB
3708 HEMPLAND ROAD
MOUNTVILLE PA 17554

MEDIAWORKSADVERTISINGSOLUTIONS
5200 MAYWOOD RD, #201
MOUND MN 55364

MEDICA
NW7958
PO BOX 1450
MINNEAPOLIS MN 55485-7958

MOQUIST THORVILSON KAUFMAN
7650 EDINBOROUGH WAY #225
EDINA MN 55435

NEW WYOMING VENTURES, LLC
3485 N PINES WAY, #108
WILSON WY 83014

OPTUMHEALTH FINANCIAL SVCS.
PO BOX 367
ANOKA MN 55303-0367

PALM JOY, INC.
12805 HIGHWAY 55
PLYMOUTH MN 55441

PELLONI TECHNOLOGY CORP
1515 INTERNATIONAL PARKWAY
SUITE 3001
HEATHROW FL 32746

PELLONI TECHNOLOGY CORP
725 PRIMERA BLVD, #130
LAKE MARY FL 32746

PLAYNETWORK
PO BOX 809198
CHICAGO IL 60680-9198

POST-BULLETIN COMPANY, LLC
PO BOX 6118
ROCHESTER MN 55903-6118

PREMIUM WATERS, INC.
PO BOX 9128
MINNEAPOLIS MN 55480-9128

PRESSWRITE PRINTING, INC.
3384 BROWNLOW AVENUE
MINNEAPOLIS MN 55426

PRESSWRITE PRINTING, INC.
ATTN: CRAIG KNUTSON
3384 BROWNLOW AVE S
MINNEAPOLIS MN 55426

PROGRESS ENERGY FLORIDA, INC.
PO BOX 33199
SAINT PETERSBURG FL 33733-8199

RICE REAL ESTATE COMPANY
5100 EDINA INDUSTRIAL BLVD
MINNEAPOLIS MN 55439

RICHARD DICK AND ASSOCIATES
190 NEWPORT CENTER DR, #220
NEWPORT BEACH CA 92660

RICK SHATZ, INC.
580 5TH AVE, #1800
NEW YORK NY 10036

ROBERT J. LOTHENBACH
1000 VALLEY PARK DRIVE
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ROGERS ENTERPRISES, INC.
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SIMON GOLUB & SONS, INC.
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SNSLLC
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SUZANNE CORONEL 48238
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THE HARTFORD
PO BOX 660916
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THE TRIBUNE COMPANY D/B/A
LA TIMES C/O HALPERN & ASSOC
12 S 6TH STREET #500
MINNEAPOLIS MN 55402-1510

TRIBUNE STAR PUBLISHING CO INC
C/O JOHN A. HALPERN & ASSOC
12 S 6TH STREET, #500
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TYCO SECURITY SERVICES
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WAUKEGAN IL 60085

VALASSIS DIRECT MAIL, INC.
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CHICAGO IL 60693

VALPAK OF CHICAGOLAND
12 SALT CREEK LANE, #325
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WILKINSON, GOELLER MODESITT ET
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WILLIAM R MARRIOTT FAMILY LTD
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YORKDALE SHOPPES PARTNERS, LLC
C/O WELSH COMPANIES
7807 CREEKRIDGE CIRCLE
MINNEAPOLIS MN 55439

**United States Bankruptcy Court
District of Minnesota**

In re Top Hat, Inc.
Debtor(s)

Case No. _____
Chapter 11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Top Hat, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

February 12, 2013
Date

/s/ Steven B. Nosek
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Signature of Attorney or Litigant
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