United States Bankruptcy C  Eastern District of North Caro									Voluntary Petition			
Name of Debtor (if individual, enter Last, First, Middle): Leon Sugars, Inc.					Name	e of Joint Do	ebtor (Spouse	e) (Last, First	, Middle):			
All Other Na (include man			or in the last a names):	8 years					used by the I maiden, and		in the last 8 years ):	
Last four dig (if more than one	e, state all)	Sec. or Indi	vidual-Taxpa	yer I.D. (	ITIN) No./	Complete I	EIN Last	four digits o	f Soc. Sec. or	r Individual-	Taxpayer I.D. (ITIN) N	o./Complete EIN
	ess of Debto	or (No. and S	Street, City, a	and State)	:	ZIP Code		t Address of	f Joint Debtor	(No. and St	reet, City, and State):	ZIP Code
						28301						
County of R  Cumber		of the Princ	cipal Place of	f Busines	s:		Cour	ty of Reside	ence or of the	Principal Pla	ace of Business:	
Mailing Add	dress of Deb	otor (if diffe	rent from str	eet addres	ss):		Maili	ng Address	of Joint Debt	or (if differe	nt from street address):	
					Г	ZIP Cod	e					ZIP Code
Location of (if different			siness Debtor ve):		10 Perso ayettevil		3301					
	Type of	f Debtor			Nature	of Busines	S		Chapter	of Bankruj	ptcy Code Under Whi	ch
Check one box			form. LLP)	(Check one box)  ☐ Health Care Business ☐ Single Asset Real Estate as def in 11 U.S.C. § 101 (51B) ☐ Railroad ☐ Stockbroker ☐ Commodity Broker ☐ Clearing Bank			s defined	☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt	ter 7 ter 9 ter 11 ter 12	Control Control Control	iled (Check one box) hapter 15 Petition for F a Foreign Main Proce hapter 15 Petition for F a Foreign Nonmain Pr	eding Recognition
			Tax-Exempt Entity (Check box, if applicable) □ Debtor is a tax-exempt organiz under Title 26 of the United St Code (the Internal Revenue Co		le) ganization ed States	defined	are primarily cod in 11 U.S.C. § red by an indivional, family, or	(Check consumer debts, § 101(8) as idual primarily	busing for	s are primarily ess debts.		
	Fi	ling Fee (Cl	heck one box	x)		Check	one box:		Chap	ter 11 Debt	ors	
□ 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. □ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.				Debtor is not if: Debtor's agare less than all applicab A plan is be Acceptances	t a small busi gregate nonco \$2,343,300 ( le boxes: ing filed with of the plan v	ness debtor as ontingent liquid amount subject this petition.	defined in 11 t ated debts (exc t to adjustment	C. § 101(51D). U.S.C. § 101(51D).  cluding debts owed to insite ton 4/01/13 and every three on one or more classes of cr	ee years thereafter).			
Debtor e	Statistical/Administrative Information  Debtor estimates that funds will be available for distribution to unsecured credit					reditors.		3(-/-	THIS	S SPACE IS FOR COURT	USE ONLY	
			exempt prop for distributi				tive expens	ses paid,				
Estimated N	umber of C 50- 99	reditors  100- 199	200-	1,000- 5,000	5,001- 10,000	10,001- 25,000	25,001- 50,000	50,001- 100,000	OVER 100,000			
Estimated A  So to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,00 to \$500 million	1 \$500,000,001 to \$1 billion				
Estimated Li  \$0 to \$50,000	iabilities	\$100,001 to \$500,000	to \$1	\$1,000,001 to \$10	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,000 to \$500 million	1 \$500,000,001 to \$1 billion				

Case 10-10181-8 Doc 1 Filed 12/10/10 Entered 12/10/10 17:35:55 Page 2 of 8

BI (Official For	III 1)(4/10)		rage 2		
Voluntar	y Petition	Name of Debtor(s): Leon Sugars, Inc.			
(This page mu	st be completed and filed in every case)				
T	All Prior Bankruptcy Cases Filed Within Last				
Location Where Filed:	- None -	Case Number:	Date Filed:		
Location Where Filed:		Case Number:	Date Filed:		
	nding Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (If more than	one, attach additional sheet)		
Name of Debte - None -	or:	Case Number:	Date Filed:		
District:		Relationship:	Judge:		
forms 10K a	Exhibit A  letted if debtor is required to file periodic reports (e.g., and 10Q) with the Securities and Exchange Commission section 13 or 15(d) of the Securities Exchange Act of 1934	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			
and is reques	sting relief under chapter 11.)  A is attached and made a part of this petition.	under each such chapter. I further cert required by 11 U.S.C. §342(b).	ify that I delivered to the debtor the notice		
L'Allion	A is attached and made a part of this petition.	Signature of Attorney for Debtor(s)	(Date)		
	Exh	ibit C			
1	r own or have possession of any property that poses or is alleged to Exhibit C is attached and made a part of this petition.	pose a threat of imminent and identifiable	harm to public health or safety?		
	Exh	ibit D			
	eted by every individual debtor. If a joint petition is filed, ea D completed and signed by the debtor is attached and made nt petition:	•	separate Exhibit D.)		
☐ Exhibit	D also completed and signed by the joint debtor is attached a	and made a part of this petition.			
	Information Regarding	=			
•	(Check any ap Debtor has been domiciled or has had a residence, princip- days immediately preceding the date of this petition or for	al place of business, or principal asset	s in this District for 180		
	There is a bankruptcy case concerning debtor's affiliate, ge	<i>c</i> 1			
	Certification by a Debtor Who Reside (Check all app		ty		
	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, the entire monetary default that gave rise to the judgment to				
	Debtor has included in this petition the deposit with the coafter the filing of the petition.	urt of any rent that would become du	e during the 30-day period		
	□ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).				

B1 (Official Form 1)(4/10)

## **Voluntary Petition**

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

## 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

 $\mathbf{X}$ 

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

## Signature of Attorney\*

### X /s/ Ocie F. Murray, Jr.

Signature of Attorney for Debtor(s)

#### Ocie F. Murray, Jr. 3186

Printed Name of Attorney for Debtor(s)

#### Murray, Craven & Inman, L.L.P.

Firm Name

2517 Raeford Road P.O. Drawer 53007 Fayetteville, NC 28305-3007

Address

### 910-483-4990 Fax: 910-483-6822

Telephone Number

## December 10, 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 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/ Neal Matthews

Signature of Authorized Individual

#### **Neal Matthews**

Printed Name of Authorized Individual

#### President

Title of Authorized Individual

#### **December 10, 2010**

Date

Name of Debtor(s):

Leon Sugars, Inc.

#### 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.

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 bankrutpcy 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.)

v
_

Date

Address

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.

**B4** (Official Form 4) (12/07)

# **United States Bankruptcy Court Eastern District of North Carolina**

In re	Leon Sugars, Inc.	Case No.		
		Debtor(s)	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)
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]
BB&T	BB&T			850,000.00
Attn: Managing Agent	Attn: Managing Agent			
PO Box 819	PO Box 819			(0.00 secured)
Wilson, NC 27894	Wilson, NC 27894			75 407 70
Canali S.P.A.	Canali S.P.A.			75,187.78
DB Lockbox Processing PO Box 13266	DB Lockbox Processing PO Box 13266			
Newark, NJ 07101	Newark, NJ 07101			
Capital One Bank	Capital One Bank			7,786.88
PO Box 70884	PO Box 70884			1,700.00
Charlotte, NC 28272	Charlotte, NC 28272			
Coppley Apparel Group	Coppley Apparel Group Limited			9,942.25
Limited	PO Box 64487			0,042.20
PO Box 64487	Baltimore, MD 21264			
Baltimore, MD 21264				
Devanlay US, Inc./ Lacoste	Devanlay US, Inc./ Lacoste			24,991.39
Genergal Post Office Box	Genergal Post Office Box 27237			<b>'</b>
27237	New York, NY 10087			
New York, NY 10087				
Dolcepunta SRL	Dolcepunta SRL			7,101.00
Luciano Moresco & Co, Ltd.	Luciano Moresco & Co, Ltd.			
739 Ladd Road	739 Ladd Road			
Riverdale, NY 10471	Riverdale, NY 10471			
Eton Systems	Eton Systems	09CVD2503		7,764.00
4000 McGinnis Ferry Rd	4000 McGinnis Ferry Rd			
Alpharetta, GA 30005	Alpharetta, GA 30005			24.0=2.0=
Ferragamo USA, Inc.	Ferragamo USA, Inc.			61,370.05
PO Box 842416	PO Box 842416			(0.00 accured)
Dallas, TX 75284	Dallas, TX 75284			(0.00 secured) 150,000.00
First Bank PO Box 926	First Bank PO Box 926			150,000.00
Troy, NC 27371-0926	Troy, NC 27371-0926			(0.00 secured)
Fritz Hitl	Fritz Hitl			8,199.80
Lock Box account #200 00	Lock Box account #200 00 1575554			0,133.00
1575554	PO Box 863377			
PO Box 863377	Orlando, FL 32808			
Orlando, FL 32808				

B4 (Office	cial Form 4) (12/07) - Cont.		
In re	Leon Sugars, Inc.	Case No.	
	Debtor(s)		

# LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
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]
Gimos Italiana SPA Cia Monte Bianco 1 35018 S. Martino	Gimos Italiana SPA Cia Monte Bianco 1 35018 S. Martino			18,649.00
DI Lupari, Italy Gitman Brothers c/o IAG Financial, Inc PO Box 1409 Brentwood, TN 37024	DI Lupari, Italy Gitman Brothers c/o IAG Financial, Inc PO Box 1409 Brentwood, TN 37024			15,634.78
Hart Schaffner Marx 3249 Paysphere circle Chicago, IL 60674	Hart Schaffner Marx 3249 Paysphere circle Chicago, IL 60674			32,120.51
JZ Richards 1880 S Flatiron Court Boulder, CO 80301	JZ Richards 1880 S Flatiron Court Boulder, CO 80301			10,601.70
Knitcraft Corporation 4020 West Sixth Street Winona, MN 55987	Knitcraft Corporation 4020 West Sixth Street Winona, MN 55987			122,811.28 (0.00 secured)
Milberg Factors Inc c/o Alan Kapson PO box 1439 Melville, NY 11747	Milberg Factors Inc c/o Alan Kapson PO box 1439 Melville, NY 11747			6,284.34
Remy Leather CIT Group Commerical Services PO Box 1036 Charlotte, NC 28201	Remy Leather CIT Group Commerical Services PO Box 1036 Charlotte, NC 28201			17,185.64
Schuyler 4 LTD 32 East 57th Street New York, NY 10022	Schuyler 4 LTD 32 East 57th Street New York, NY 10022	10CVD000036		8,188.71
T Lipson & Sons LTD Coface Collections PO Box 8471 Metairie, LA 70011	T Lipson & Sons LTD Coface Collections PO Box 8471 Metairie, LA 70011			9,955.05
Zanella c/o Debra S. Harpe PO Box 2212 Wilmington, NC 28402	Zanella c/o Debra S. Harpe PO Box 2212 Wilmington, NC 28402	09CVD2951		18,644.50

B4 (Offi	B4 (Official Form 4) (12/07) - Cont.					
In re	Leon Sugars, Inc.	Case No.				
	Debtor(s)					

## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

# 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	December 10, 2010	Signature	/s/ Neal Matthews
		-	Neal Matthews
			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.

AG Adjustments LTD PO Box 9090 Melville, NY 11747 Coppley Apparel Group Limited PO Box 64487 Baltimore, MD 21264 Employment Security Commission of North Carolina PO Box 25903 Raleigh, NC 27611-5903

Attn: Carrie Davenport Smith Debnam PO Box 26268 Raleigh, NC 27611 Cotton Reel Clothing Company PO Box 2601 Champlain, NY 12919 Eton Systems 4000 McGinnis Ferry Rd Alpharetta, GA 30005

BB&T Attn: Managing Agent PO Box 819 Wilson, NC 27894 Credit Insurance Euler Hermus Aci 800 Redbrook Blvd Owings Mills, MD 21117 Ferragamo USA, Inc. PO Box 842416 Dallas, TX 75284

Calzificio M. Bresciani c/o Palma Settimi, Inc. 301 Fields Lane Brewster, NY 10509 CSS, Inc. Attn: Managing Agent 20849 Corte Solomaon Murrieta, CA 92562 First Bank PO Box 926 Troy, NC 27371-0926

Canali S.P.A.
DB Lockbox Processing
PO Box 13266
Newark, NJ 07101

Daniel Heald Hemar Rousso & Heald 15910 Ventura Blvd, 12th Fl Encino, CA 91436 Fritz Hitl Lock Box account #200 00 157555 PO Box 863377 Orlando, FL 32808

Cantoni ITC USA, Inc. Attn: Managing Agent 30 West 57th Street, 5th Fl. New York, NY 10018 Debra S. Harpe Harry Pavilack & Associates, PA PO Box 2212 Wilmington, NC 28402 Gerald Groon Smith Debnam PO Box 26268 Raleigh, NC 27611

Capital One Bank PO Box 70884 Charlotte, NC 28272 DESRG, Inc. 5011 South Convent Lane Philadelphia, PA 19114 Gimos Italiana SPA Cia Monte Bianco 1 35018 S. Martino DI Lupari, Italy

Cole Haan c/o Capital Business Credit LLC PO Box 100895 Atlanta, GA 30384 Devanlay US, Inc./ Lacoste Genergal Post Office Box 27237 New York, NY 10087 Ginger Zuravel 211 Woodrow St Fayetteville, NC 28303

Concept Blu Attn: Managing Agent PO box 960189 El Paso, TX 79936 Dolcepunta SRL Luciano Moresco & Co, Ltd. 739 Ladd Road Riverdale, NY 10471 Gitman Brothers c/o IAG Financial, Inc PO Box 1409 Brentwood, TN 37024 Greg Wohletz 678 Mankato Ave, STE 200 Winona, MN 55987 Marbas USA 162 Kerns Ave, Ste B Greenville, SC 29609 Robert Talbott, Inc. Talbott Studios PO Box 996 Carmel Valley, CA 93924

Hart Schaffner Marx 3249 Paysphere circle Chicago, IL 60674 Milberg Factors Inc c/o Alan Kapson PO box 1439 Melville, NY 11747 Schuyler 4 LTD 32 East 57th Street New York, NY 10022

lan Flaherty, LTD Unit 22 Battersea Business Ctr 103 Lavender Hill, London SW11 5QL N.C. Department of Revenue Attn: Bankruptcy Unit P.O. Box 1168 Raleigh, NC 27602 Scott Barber 525 West 66th Street Loveland, CO 80538

Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114

Neal Matthews 110 Person St. Fayetteville, NC 28301 T Lipson & Sons LTD Coface Collections PO Box 8471 Metairie, LA 70011

John Ouzts Greenspan & Douglas Inc. 2921 E Fort Lowell Rd, STE 113 Tucson, AZ 85716 Paul Martin Law Offices of Siegel & Siegel 6355 Topanga Canyon Blvd, STE 201 Woodland Hills, CA 91367 Thomas W Kerner Kerner Law Firm PLLC 1213 Culbreth Drive Wilmington, NC 28405

JZ Richards 1880 S Flatiron Court Boulder, CO 80301 Proyectos, Diseno Y Moda c/o J Fisher & Co, Inc. 280 Hamilton Rd Chappaqua, NY 10514 Time Warner Cable Media Sales PO Box 409983 Bank Lockbox Atlanta, GA 30384

Knitcraft Corporation 4020 West Sixth Street Winona, MN 55987 Remy Leather CIT Group Commerical Services PO Box 1036 Charlotte, NC 28201 Zanella c/o Debra S. Harpe PO Box 2212 Wilmington, NC 28402

Kolte Italy 2207 Dunwin Dr Mississauga, Ontario L5L 1X1 Riviera 5555 Boul Thimens, Montreal QC H4R2H4

M.M.M. LLC 205 East Arrowhead Dr Clinton, NC 28328 Robert Graham Designs, LLC c/o Capital Business Credit LLC PO Box 100895 Atlanta, GA 30384