

B1 (Official Form 1)(12/11)

**United States Bankruptcy Court
District of Nebraska**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Giant A & M, 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):	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) 33-0798055	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): 102 North Highway 20 Laurel, NE ZIP Code 68745	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Cedar	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): PO Box 685 Laurel, NE ZIP Code 68745	Mailing Address of Joint Debtor (if different from street address): 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 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 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

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): Giant A & M, 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):
Giant A & M, 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 Attorney*

X /s/ Howard T. Duncan, PC
Signature of Attorney for Debtor(s)

Howard T. Duncan, PC 15851
Printed Name of Attorney for Debtor(s)

Howard T. Duncan
Firm Name

6910 Pacific St. #103
Omaha, NE 68106

Address

Email: cathy@hduncanlaw.com

402-934-4221 Fax: 402-391-0088
Telephone Number

September 28, 2012
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 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 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/ Phillip Mansfield
Signature of Authorized Individual

Phillip Mansfield
Printed Name of Authorized Individual

President
Title of Authorized Individual

September 28, 2012
Date

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Nebraska**

In re Giant A & M, 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>
Colson Services 101 Barclay Street 8th Floor New York, NY 10286	Colson Services 101 Barclay Street 8th Floor New York, NY 10286			297,486.11
MKM Industries, Inc. 721 West 14th Street Vancouver, BC V7M 3E8 CAN	MKM Industries, Inc. 721 West 14th Street Vancouver, BC V7M 3E8 CAN	Shareholders Loan		256,886.93
Phil Mansfield 721 West 14th Street North Vancouver, BC V7M 3E8	Phil Mansfield 721 West 14th Street North Vancouver, BC V7M 3E8			88,000.00
MKM MOTORS 721 West 14th Street North Vancouver, BC V7M 3E8	MKM MOTORS 721 West 14th Street North Vancouver, BC V7M 3E8			38,611.50
B & F Plastics, Inc. 540 North 8th Street Richmond, IN 47374	B & F Plastics, Inc. 540 North 8th Street Richmond, IN 47374			28,780.44
Ron Reidberger 29004 Laurel Valley Drive Vista, CA 92084	Ron Reidberger 29004 Laurel Valley Drive Vista, CA 92084			16,722.25
Dr. A.D. Felber and Linda Felber 1222 S 184th Court Omaha, NE 68130	Dr. A.D. Felber and Linda Felber 1222 S 184th Court Omaha, NE 68130			13,968.74
Sapa Extrusions, Inc. 14827 Collection Center Drive Chicago, IL 60693	Sapa Extrusions, Inc. 14827 Collection Center Drive Chicago, IL 60693			13,138.86
Southwind Tire Covers 14011 Puma Vista Drive PO box 1769 Valley Center, CA 92082	Southwind Tire Covers 14011 Puma Vista Drive PO box 1769 Valley Center, CA 92082			12,442.85

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

In re **Giant A & M, 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>
Calhoun Plastics & Chemicals Inc. PO Box 1295 1139 Newtown Loop NE Calhoun, GA 30703	Calhoun Plastics & Chemicals Inc. PO Box 1295 1139 Newtown Loop NE Calhoun, GA 30703			8,298.36
Dr. Lee Dahl 114 E 2nd Street Laurel, NE 68745	Dr. Lee Dahl 114 E 2nd Street Laurel, NE 68745			8,000.00
S K Products 8 Harding Drive Rye, NY 10580	S K Products 8 Harding Drive Rye, NY 10580			6,826.80
CenturyLink PO Box 52187 Phoenix, AZ 85072	CenturyLink PO Box 52187 Phoenix, AZ 85072			5,648.55
Fastenal PO Box 978 Winona, MN 55987-0978	Fastenal PO Box 978 Winona, MN 55987-0978			5,235.54
Strand Art Company Inc 4700 East Hunter Anaheim, CA 92807	Strand Art Company Inc 4700 East Hunter Anaheim, CA 92807			4,618.31
eFundraising.com 33 Prince Street Suite 200 Montreal, QC H3C 2M7	eFundraising.com 33 Prince Street Suite 200 Montreal, QC H3C 2M7			3,000.00
ABEmblem PO Box 695 291 Merrimon Ave Weaverville, NC 28787	ABEmblem PO Box 695 291 Merrimon Ave Weaverville, NC 28787			2,724.08
Laurel True Value 402 S HWY 20 Laurel, NE 68745	Laurel True Value 402 S HWY 20 Laurel, NE 68745			1,977.87
Adhesives & Tapes 1485 Poinsettia Ave Suite 111 Vista, CA 92081	Adhesives & Tapes 1485 Poinsettia Ave Suite 111 Vista, CA 92081			1,398.60
Manley Steel Rule Die Corp 174 E Liberty Ave Anaheim, CA 92801	Manley Steel Rule Die Corp 174 E Liberty Ave Anaheim, CA 92801			1,354.90

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

In re **Giant A & M, 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 **September 28, 2012**

Signature **/s/ Phillip Mansfield**

**Phillip Mansfield
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.

ABEmblem
PO Box 695
291 Merrimon Ave
Weaverville, NC 28787

Adhesives Tapes
1485 Poinsettia Ave Suite 111
Vista, CA 92081

Aramark Uniform Services
1101 Market Street
Philadelphia, PA 19107

B F Plastics, Inc.
540 North 8th Street
Richmond, IN 47374

Be Calm, Inc.
PO Box 4423
Oceanside, CA 92052

Bose Rentals, L.L.C.
301 West 1st Street
Laurel, NE 68745

Calhoun Plastics Chemicals Inc.
PO Box 1295
1139 Newtown Loop NE
Calhoun, GA 30703

CenturyLink
PO Box 91154
Seattle, WA 98111

CenturyLink
PO Box 52187
Phoenix, AZ 85072

Chris Merkel Kami Merkel
c/o David Domina
2425 S 144th Street
Omaha, NE 68144

Colson Services
101 Barclay Street
8th Floor
New York, NY 10286

David Copple
2425 Taylor Ave
PO Box 78
Norfolk, NE 68702-0078

Dr. A.D. Felber and Linda Felber
1222 S 184th Court
Omaha, NE 68130

Dr. Lee Dahl
114 E 2nd Street
Laurel, NE 68745

eFundraising.com
33 Prince Street Suite 200
Montreal, QC H3C 2M7

Fastenal
PO Box 978
Winona, MN 55987-0978

John Moore
102 N HWY 20
Laurel, NE 68745

Kyle Dahl
203 Main Street Suite A
PO Box 327
Wayne, NE 68787

Laurel True Value
402 S HWY 20
Laurel, NE 68745

Lynn Madsen
PO Box 705
Laurel, NE 68745

Manley Steel Rule Die Corp
174 E Liberty Ave
Anaheim, CA 92801

MKM Industries
721 West 14th Street
Vancouver BC V7M3E8 CAN

MKM Industries, Inc.
721 West 14th Street
Vancouver, BC V7M 3E8 CAN

MKM MOTORS
721 West 14th Street
North Vancouver, BC V7M 3E8

National Rivet MFG Co.
21 E Jefferson Street
PO Box 471
Waupun, WI 53963

Phil Mansfield
721 West 14th Street
North Vancouver, BC V7M 3E8

Richard Garden
1900 US Bank Building
233 S 13th Street
Lincoln, NE 68508

Ron Reidberger
29004 Laurel Valley Drive
Vista, CA 92084

S K Products
8 Harding Drive
Rye, NY 10580

San Marcos Freeway Center, Ltd
960 Los Vallecitos Blvd
Suite 204
San Marcos, CA 92069

Sapa Extrusions, Inc.
14827 Collection Center Drive
Chicago, IL 60693

Security National Bank
202 East 2nd Street
Laurel, NE 68745

Security National Bank
102 N Broadway
PO Box
Hartington, NE 68739

Security National Bank Laurel
202 East 2nd Street
Laurel, NE 68745

Security National Bank of Laurel Ne
202 East 2nd Street
PO Box 278
Laurel, NE 68745

Small Business Administration
10675 Bedford Ave Suite 100
Omaha, NE 68134

Southwind Tire Covers
14011 Puma Vista Drive
PO box 1769
Valley Center, CA 92082

Strand Art Company Inc
4700 East Hunter
Anaheim, CA 92807

Uni-Tel Communications Group
PO Box 1000
Naperville, IL 60566

**United States Bankruptcy Court
District of Nebraska**

In re **Giant A & M, 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 **Giant A & M, 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:

**Lynn Madsen
PO Box 705
Laurel, NE 68745**

**MKM Industries
721 West 14th Street
Vancouver BC V7M3E8 CAN**

None [*Check if applicable*]

September 28, 2012

Date

/s/ Howard T. Duncan, PC

Howard T. Duncan, PC 15851

Signature of Attorney or Litigant
Counsel for **Giant A & M, Inc.**

Howard T. Duncan

6910 Pacific St. #103

Omaha, NE 68106

402-934-4221 Fax:402-391-0088

cathy@hduncanlaw.com