

United States Bankruptcy Court Western District of New York		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Lyons Equipment Company, 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): 7516		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): 5445 NYS Route 353 Little Valley, NY <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE 14755</div>		Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>
County of Residence or of the Principal Place of Business: Cattaraugus		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>		Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>
Location of Principal Assets of Business Debtor (if different from street address above): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>		
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 <hr/> Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <hr/> 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 checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input 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).	
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input checked="" type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000		
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s):	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed:	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:	Case Number:	Date Filed:	
District: Western District of New York	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 have 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>		
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made 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.			
Information Regarding the Debtor - Venue (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action 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.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

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

Name of Debtor(s):

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/ Marjorie A. Bialy

Signature of Attorney for Debtor(s)

Marjorie A. Bialy

Printed Name of Attorney for Debtor(s)

Jaekle Fleischmann & Mugel, LLP

Firm Name

12 Fountain Plaza, Buffalo, NY 14202

Address

(716) 856-0600

Telephone Number

5/27/09

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 the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Michael Brummer

Signature of Authorized Individual

Michael Brummer

Printed Name of Authorized Individual

Chief Restructuring Officer

Title of Authorized Individual

5/27/09

Date

UNANIMOUS CONSENT
OF
BOARD OF DIRECTORS
OF
LYONS EQUIPMENT COMPANY, INC.

THE UNDERSIGNED, being the sole Director of LYONS EQUIPMENT COMPANY, INC., a New York Corporation (the "Corporation"), who would be entitled to notice of meeting of the Board of Directors of the Corporation for the purpose of taking such action and adopting the resolutions set forth below, does hereby waive such notice, takes the following action, and adopts the following resolutions by unanimous written consent to action pursuant to Section 708 of the Business Corporation Law of the State of New York.

NOW, THEREFORE, BE IT

RESOLVED, that the filing by this Corporation of a petition for relief under Chapter 11 of Title 11, United States Code, 11 U.S. Section 101, et seq. (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Western District of New York be, and it hereby is, authorized and approved;

RESOLVED FURTHER, each of the offices of the Corporation is authorized and empowered to execute on behalf of the Corporation a petition for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Western District of New York, and any affidavits, forms, schedules, applications or any other pleadings or documents which are necessary or appropriate;

RESOLVED FURTHER, that the Corporation is authorized to retain Jaeckle Fleischmann & Mugel, LLP as its General Counsel, in connection with its Chapter 11 filing, upon the terms and conditions set forth in Jaeckle Fleischmann & Mugel, LLP's retainer letter;

RESOLVED FURTHER, that each of the officers of the Corporation is authorized to retain on behalf of this Corporation such other professionals as they deem necessary or appropriate, upon such terms and conditions as they shall approve, to render services to this Corporation in connection with such Chapter 11 proceeding and with respect to other related matters in connection therewith;

RESOLVED FURTHER, that each officer of the Corporation be, and each of them is authorized and empowered to open Debtor-in-Possession bank accounts with Cattaraugus County Bank;

RESOLVED FURTHER, that each of the officers of the Corporation is authorized and directed to take any and all further action and to execute and delivery any and all such

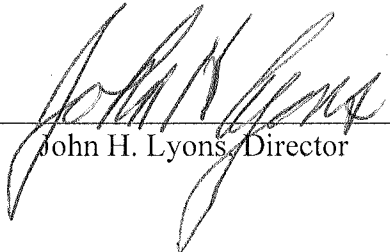
further instruments and documents and to pay all such expenses (subject to Bankruptcy Court approval), where necessary or appropriate in order to carry out fully the intent and accomplish the purposes of the resolutions adopted herein;

RESOLVED FURTHER, that all actions taken by each of the officers and directors of the Corporation or any matter related thereto, or by virtue of these resolutions, are hereby in all respects ratified, confirmed and approved;

RESOLVED FURTHER, that each officer of the Corporation be, and each of them hereby is, authorized and empowered to do or cause to be done all such acts, deeds and things and to make, execute and deliver, or cause to be made, executed or delivered, all such agreements, undertakings, documents, instruments or certificates, in the name and on behalf of the Corporation or otherwise, as he/she may deem necessary, advisable or appropriate to effectuate or fulfill the purposes and intent of the foregoing resolutions;

RESOLVED FURTHER, that this resolution shall constitute the minutes of the meeting of the Board of Directors of the Corporation.

IN WITNESS WHEREOF, the undersigned has executed this Consent, which may be signed in one or more counterparts, which taken together shall constitute one document, as of this 17th day of March, 2009.



John H. Lyons, Director

882636v1

United States Bankruptcy Court
Western District of New York

In re Lyons Equipment Company, Inc.
Debtor

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
John Lyons 5893 Route 353 Little Valley, NY 14755	Common Stock	100%	Owner

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Restructuring Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date May 28, 2009

Signature /s/ Michael Brummer

Michael Brummer
Chief Restructuring Officer

*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.*

0 continuation sheets attached to List of Equity Security Holders

United States Bankruptcy Court
Western District of New York

In re Lyons Equipment Company, 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) <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>
Komatsu Forest LLC Bank of Amer L/B 13954 Collection Center Drive Chicago, IL 60693	Mary Krueger - (715) 524-2820 Komatsu Forest LLC Bank of Amer L/B 13954 Collection Center Drive Chicago, IL 60693	Trade Debt		\$636,278.18
Hodgson Russ LLP The Guaranty Building 140 Pearl Street - Suite 100 Buffalo, NY 14202	Margo Mahnk - (716) 856-4000 Hodgson Russ LLP The Guaranty Building 140 Pearl Street - Suite 100 Buffalo, NY 14202	Legal Fees		\$174,599.05
Multitek Inc. PO Box 170 Prentice, WI 54556	Howard Heikkonen/Chris - (800) 243-5438 Multitek Inc. PO Box 170 Prentice, WI 54556	Trade Debt		\$84,664.73
Timberpro LLC 1407 Industrial Drive PO Box 415 Shawano, WI 54166	Sam Crawford/Parts - (715) 524-7899 Timberpro LLC 1407 Industrial Drive PO Box 415 Shawano, WI 54166	Trade Debt		\$37,829.75
Cummins Crosspoint LLC Attn: Arthur McLane PO Box 663811 Indianapolis, IN 46266	Karen - (502) 254-3363 ext 217 Cummins Crosspoint LLC PO Box 663811 Indianapolis, IN 46266	Trade Debt		\$32,886.26
Wright Express Fleet Fuel PO Box 6293 Carol Stream, IL 60197-6293	Representative Wright Express Fleet Fuel PO Box 6293 Carol Stream, IL 60197-6293	Trade Debt		\$32,534.66
Capital One FSB PO Box 790217 St. Louis, MO 63179-0217	Representative Capital One FSB PO Box 790217 St. Louis, MO 63179-0217	Trade Debt		\$25,666.49

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>
Pitts Enterprises Inc. PO Box 934476 Atlanta, GA 31193-4476	Kim Johnson - (800) 321-8073 Pitts Enterprises Inc. PO Box 934476 Atlanta, GA 31193-4476	Trade Debt		\$21,810.00
Olofsfors Inc. 22 Mortin Avenue East Brantford, Ontario N3R 7J7 Canada	Representative Olofsfors Inc. 22 Mortin Avenue East Brantford, Ontario N3R 7J7 Canada	Trade Debt		\$20,756.45
Simonds Industries Inc. Dept CH 10604 Palantine, IL 60055-0604	Jack Chase - (800) 343-1616 Simonds Industries Inc. Dept CH 10604 Palantine, IL 60055-0604	Trade Debt		\$20,048.38
Pitt Auto Electric Co. 1241 Freedom Road Cranberry Twp, PA 16066-4949	Melanie Opt - (724) 778-8200 Pitt Auto Electric Co. 1241 Freedom Road Cranberry Twp, PA 16066-4949	Trade Debt		\$17,039.17
US Manufacturing Inc. 1707 21st Street Eldora, IA 50627	Representative - (800) 800-1812 US Manufacturing Inc. 1707 21st Street Eldora, IA 50627	Trade Debt		\$15,842.19
Quadco Equipment Inc. 30 Boul Industriel St. Eustache, Quebec J7R5C1 Canada	Bernard - A/R - (800) 668-3340 Quadco Equipment Inc. 30 Boul Industriel St. Eustache, Quebec J7R5C1 Canada	Trade Debt		\$15,805.26
New England Consulting Partners LLC 40 Warren Street - Suite 300 Charlestown, MA 02129	Cindy Bass - (617) 480-6146 New England Consulting Partners LLC 40 Warren Street - Suite 300 Charlestown, MA 02129	Consulting Services		\$14,344.00
Griffith Energy PO Box 5137 Buffalo, NY 14240-5137	Lori - (716) 372-2171 Griffith Energy PO Box 5137 Buffalo, NY 14240-5137	Trade Debt		\$13,996.95
Minnpar, Inc. 2526 Solution Center Chicago, IL 60677-2005	Representative - (612) 379-0606 Minnpar, Inc. 2526 Solution Center Chicago, IL 60677-2005	Trade Debt		\$13,613.50
Andrew L. Reese Erie Street Little Valley, NY 14755	Andrew L. Reese Erie Street Little Valley, NY 14755	Commissions		\$12,654.14

In re Lyons Equipment Company, Inc.

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>
Superior Hydraulics 2315 Central Ave Superior, WI 54880	Superior Hydraulics 2315 Central Ave Superior, WI 54880	Trade Debt		\$11,733.75
Susan Koch, Collector 201 Third Street Little Valley, NY 14755	Susan Koch, Collector 201 Third Street Little Valley, NY 14755	Trade Debt		\$10,661.55
Chiampou Travis Besaw & Kirshner 45 Bryant Woods North Amherst, NY 14228	Representative (716) 630-2400 Chiampou Travis Besaw & Kirshner 45 Bryant Woods North Amherst, NY 14228	Accounting Fees		\$10,400.00

**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 May 28, 2009

Signature /s/ Michael Brummer

Michael Brummer, Chief Restructuring Officer

*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.*