

**United States Bankruptcy Court
Northern District of Ohio**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): DLH Plating, LLC	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 Empigard Plating Company	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./Complete EIN or other Tax ID No. (if more than one, state all): 11-3740139	Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 2801 Grand Avenue Cleveland, OH ZIP Code 44104	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Cuyahoga	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP Code	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 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 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.
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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 checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. 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 <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" 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 <table style="width:100%; text-align: center;"> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1000-5,000</td> <td>5001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>100,001-100,000</td> <td>OVER 100,000</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	1-49	50-99	100-199	200-999	1000-5,000	5001-10,000	10,001-25,000	25,001-50,000	100,001-100,000	OVER 100,000	<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"/>	<input type="checkbox"/>	
1-49	50-99	100-199	200-999	1000-5,000	5001-10,000	10,001-25,000	25,001-50,000	100,001-100,000	OVER 100,000												
<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"/>	<input type="checkbox"/>												
Estimated Assets <input type="checkbox"/> \$0 to \$10,000 <input type="checkbox"/> \$10,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$100 million <input type="checkbox"/> More than \$100 million																					
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$100 million <input type="checkbox"/> More than \$100 million																					

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): DLH Plating, LLC
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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.

Statement 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.

Voluntary Petition

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

Name of Debtor(s):

DLH Plating, LLC

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 19B 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/ Mary Ann Rabin
Signature of Attorney for Debtor(s)

Mary Ann Rabin (0000009)
Printed Name of Attorney for Debtor(s)

Rabin & Rabin Co. LPA
Firm Name

55 Public Square
Suite 1510
Cleveland, OH 44113
Address

Address

216-771-8084 Fax: (216) 771-4615
Telephone Number

July 2, 2007
Date

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.
The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ David Harper
Signature of Authorized Individual

David Harper
Printed Name of Authorized Individual

President
Title of Authorized Individual

July 2, 2007
Date

**United States Bankruptcy Court
Northern District of Ohio**

In re DLH Plating, LLC

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, indicate that by stating "a minor child" and 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>
Central Collection Agency 1701 Lakeside Avenue Cleveland, OH 44114	Central Collection Agency 1701 Lakeside Avenue Cleveland, OH 44114			20,000.00
City of Cleveland Division of Water P.O. Box 94540 Cleveland, OH 44101	City of Cleveland Division of Water P.O. Box 94540 Cleveland, OH 44101			60,000.00
Cleveland Public Power P.O. Box 5637 Cleveland, OH 44101	Cleveland Public Power P.O. Box 5637 Cleveland, OH 44101			15,000.00
DHL Express P.O. Box 4723 Houston, TX 77210-4723	DHL Express P.O. Box 4723 Houston, TX 77210-4723			7,174.89
Dominion East Ohio P.O. Box 26225 Richmond, VA 23260	Dominion East Ohio P.O. Box 26225 Richmond, VA 23260			60,000.00
Donald L. Wright c/o Stephen D. Hobt 1370 Ontario St., #450 Cleveland, OH 44113	Donald L. Wright c/o Stephen D. Hobt 1370 Ontario St., #450 Cleveland, OH 44113	Adversary Proceeding #07-1123 in Bankruptcy Case #05-28007-aih		3,000.00
Envirite of Ohio, Inc. P.O. Box 8500 Philadelphia, PA 19178	Envirite of Ohio, Inc. P.O. Box 8500 Philadelphia, PA 19178			6,000.00
Frank P. Nagorney 2801 Grand Avenue Cleveland, OH 44104	Frank P. Nagorney 2801 Grand Avenue Cleveland, OH 44104			35,000.00
Grand Avenue Equipment Company, Inc 2800 Grand Avenue Cleveland, OH 44104	Grand Avenue Equipment Company, Inc 2800 Grand Avenue Cleveland, OH 44104			20,000.00
Internal Revenue Service PO BOX 21126 Philadelphia, PA 19114	Internal Revenue Service PO BOX 21126 Philadelphia, PA 19114	All Assets	Contingent Unliquidated Disputed	320,918.61 (160,911.00 secured) (600,000.00 senior lien)

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>
Internal Revenue Service PO BOX 21126 Philadelphia, PA 19114	Internal Revenue Service PO BOX 21126 Philadelphia, PA 19114			100,000.00
North Coast Developers, Inc. and Grand Avenue Realty Co., Inc. 2800 Tennyson Road Cleveland, OH 44104	North Coast Developers, Inc. and Grand Avenue Realty Co., Inc. 2800 Tennyson Road Cleveland, OH 44104			145,000.00
Northeast Ohio Regional Sewer Distr P.O. Box 94550 Cleveland, OH 44101-4550	Northeast Ohio Regional Sewer Distr P.O. Box 94550 Cleveland, OH 44101-4550			60,000.00
Ohio Dept. of Job & Family Services 30 East Broad Street, 32nd Floor Columbus, OH 43215-3414	Ohio Dept. of Job & Family Services 30 East Broad Street, 32nd Floor Columbus, OH 43215-3414			22,000.00
Ohio State Department of Taxation P.O. Box 182667 Columbus, OH 43218	Ohio State Department of Taxation P.O. Box 182667 Columbus, OH 43218			30,000.00
Sky Bank Corporate Office 10 E. Main Street P.O. Box 247 Salineville, OH 43945	Sky Bank Corporate Office 10 E. Main Street Salineville, OH 43945	Machinery and Equipment (est liquidation value)		500,000.00 (160,911.00 secured) (100,000.00 senior lien)
State of Ohio Department of Taxation P.O. Box 182667 Columbus, OH 43218-2667	State of Ohio Department of Taxation P.O. Box 182667 Columbus, OH 43218-2667			30,000.00
Ted Turner, Jr. 10548 Auburn Road Chardon, OH 44024	Ted Turner, Jr. 10548 Auburn Road Chardon, OH 44024			25,000.00
William Shorts 2453 Hauge Road Orwell, OH 44034	William Shorts 2453 Hauge Road Orwell, OH 44034			25,000.00
Zeeco 6591 Glen Coe Drive Brecksville, OH 44141	Zeeco 6591 Glen Coe Drive Brecksville, OH 44141			15,000.00

In re DLH Plating, LLC

Debtor(s)

Case No. _____

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 July 2, 2007

Signature /s/ David Harper

David Harper
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.

**United States Bankruptcy Court
Northern District of Ohio**

In re DLH PLATING, LLC

Debtor(s)

Case No. _____

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept hourly compensation and a retainer of.....	\$	<u>5000.00</u>
Prior to the filing of this statement I have received.....	\$	<u>0.00</u>
Balance Due (not including Hourly Charges).....	\$	<u>0.00</u>

2. \$ 1039.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:

Debtor Other (specify): Frank Nagorney

4. The source of compensation to be paid to me is:

Debtor Other (specify):

5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

6. In return for the above-disclosed fees, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: July 2, 2007

/s/ Mary Ann Rabin

Mary Ann Rabin
Rabin & Rabin Co., LPA
55 Public Sq Ste 1510
Cleveland, OH 44113
Fax: (216) 771-8084
marofficemail@rabinandrabin.com

AIRGAS GREAT LAKES
5420 WARNER ROAD
VALLEY VIEW, OH 44125

ALLEN GARY
7401 WOODLAND AVENUE
CLEVELAND, OH 44104

ALLSTATE INDUSTRIAL, INC.
5022 LORAIN ROAD
CLEVELAND, OH 44102

AMERICAN BUSINESS FINANCE
5400 NORTH GRAND BLVD. #510
OKLAHOMA CITY, OK 73112

ARROW UNIFORM
1450 GRANGER ROAD
CLEVELAND, OH 44131

ATT
P.O. BOX 8100
AURORA, IL 60507-8100

BROCO PRODUCTS
18624 SYRACUSE AVE.
CLEVELAND, OH 44104

CENTRAL COLLECTION AGENCY
1701 LAKESIDE AVENUE
CLEVELAND, OH 44114

CHEMICAL METHODS INC.
12703 TRICKETT ROAD
CLEVELAND, OH 44111

CITY OF CLEVELAND DIVISION OF WATER
P.O. BOX 94540
CLEVELAND, OH 44101

CLEVELAND PUBLIC POWER
P.O. BOX 5637
CLEVELAND, OH 44101

COLOR RESOLUTIONS INTERNATIONAL
DEPARTMENT 777
COLUMBUS, OH 43265

CONWAY
P.O. BOX 642080
PITTSBURGH, PA 15264

COPIER GUY
3800 WEST 152 ST.
CLEVELAND, OH 44111

CRANE AMERICA SERVICES
5281 W. 137TH STREET
BROOK PARK, OH 44142

DATA DIRECT
400 WEST CUMMINGS PARK #1575
WOBBURN, MA 01801

DAVID HARPER

DAVID HARPER
2801 GRAND AVENUE
CLEVELAND, OH 44104

DHL EXPRESS
P.O. BOX 4723
HOUSTON, TX 77210-4723

DISTALLATA
1608 EAST 24 ST.
CLEVELAND, OH 44114

DOMINION EAST OHIO
P.O. BOX 26225
RICHMOND, VA 23260

DONALD L. WRIGHT
C/O STEPHEN D. HOBT
1370 ONTARIO ST., #450
CLEVELAND, OH 44113

EDWARD WARD
4100 VALLEY RD.
CLEVELAND, OH 44103

ENVIRITE OF OHIO, INC.
P.O. BOX 8500
PHILADELPHIA, PA 19178

ERIE INSURANCE
100 ERIE INSURANCE PLACE
ERIE, PA 16501

FRANK P. NAGORNEY
2801 GRAND AVENUE
CLEVELAND, OH 44104

FREDDIE REEVES
4501 GRANADA BLVD.
CLEVELAND, OH 44128

GAS HOUSE
7125 KRICK ROAD
BEDFORD, OH 44146

GRAND AVENUE EQUIPMENT COMPANY, INC
2800 GRAND AVENUE
CLEVELAND, OH 44104

GRAND AVENUE REALTY COMPANY, INC.
2801 GRAND AVE
CLEVELAND, OH 44104

HAROLD HOOSER, SR.
7708 ELTON AVENUE
CLEVELAND, OH 44102

HOWARD COLEMAN
10805 MORRISON AVENUE
CLEVELAND, OH 44105

INDUSTRIAL COMMERCIAL PRODUCTS
24716 WEST MAIN STREET
BARSTOW, CA 92311

INDUSTRIAL SAFETY CO.
1390 NEUBRECHT ROAD
LIMA, OH 45801

INTERNAL REVENUE SERVICE
PO BOX 21126
PHILADELPHIA, PA 19114

JOHN MASHE
2708 E. 89 ST.
CLEVELAND, OH 44104

JOHN MOORE
5501 CHEVOLET BLVD.
CLEVELAND, OH 44130

JONATHAN JONES
10205 WAY AVENUE
CLEVELAND, OH 44105

JOSE DIAZ
5350 FLAZIER AVENUE
CLEVELAND, OH 44102

LYONS INSURANCE AGENCY
30692 LORAIN ROAD
NORTH OLMSTED, OH 44070

NORTH COAST DEVELOPERS, INC.
AND GRAND AVENUE REALTY CO., INC.
2800 TENNYSON ROAD
CLEVELAND, OH 44104

NORTHCOAST DEVELOPERS, INC.
2801 GRAND AVE
CLEVELAND, OH 44104

NORTHEAST OHIO REGIONAL SEWER DISTR
P.O. BOX 94550
CLEVELAND, OH 44101-4550

OHIO BUREAU OF WORKERS COMPENSATION
30 WEST SPRING STREET
COLUMBUS, OH 43215

OHIO DEPT. OF JOB & FAMILY SERVICES
30 EAST BROAD STREET, 32ND FLOOR
COLUMBUS, OH 43215-3414

OHIO STATE DEPARTMENT OF TAXATION
P.O. BOX 182667
COLUMBUS, OH 43218

PITNEY BOWES
P.O. BOX 856460
LOUISVILLE, KY 40285-6460

ROY HALL
7816 JEFFREIS
CLEVELAND, OH 44104

SAMUEL PEAL
23501 HARTLAND DRIVE
EUCLID, OH 44123

SKY BANK
CORPORATE OFFICE
10 E. MAIN STREET
P.O. BOX 247
SALINEVILLE, OH 43945

STATE OF OHIO
DEPARTMENT OF TAXATION
P.O. BOX 182667
COLUMBUS, OH 43218-2667

TED TURNER, JR.
10548 AUBURN ROAD
CHARDON, OH 44024

TELETRONICS
1200 VALLEY BEKIT ROAD
INDEPENDENCE, OH 44131

THE CONNECTION CO.
P.O. BOX 641065
CINCINNATI, OH 45264-1065

TODD KELLER
1066 CESSNA DRIVE
MACEDONIA, OH 44056

TONI CLEVELAND
4156 E. 100 ST.
CLEVELAND, OH 44105

UPS FREIGHT
P.O. BOX 79755
CAROL STREAM, IL 60132

WATER & WASTEWATER LABS
2779 ROCKEFELLER AVENUE
CLEVELAND, OH 44115

WILLIAM SHORTS
2453 HAUGE ROAD
ORWELL, OH 44034

WILLIAM SPRING
389 BRANTLEY LANE
BRUNSWICK, OH 44212

WILLIE MARSHALL
3558 E. 105 ST.
CLEVELAND, OH 44108

WORLD WASTE
9403 SANDUSKY AVENUE
CLEVELAND, OH 44105

ZEECO
6591 GLEN COE DRIVE
BRECKSVILLE, OH 44141