

United States Bankruptcy Court DISTRICT OF OREGON		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): MiraLink Corporation		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)/Complete EIN (if more than one, state all): 87-0523639		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 6835 SE 78th Avenue Portland, OR <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE 97206</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: Multnomah County		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):

ZIP CODE

<p style="text-align: center;">Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p style="text-align: center;">Nature of Business (Check one box.)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other Technology</p> <p style="text-align: center;">Tax-Exempt Entity (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p style="text-align: center;">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <p><input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <hr/> <p style="text-align: center;">Nature of Debts (Check one box.)</p> <p><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."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts</p>
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Filing Fee (Check one box.)

- Full Filing Fee attached.
- 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.

Chapter 11 Debtors

- Check one box:**
- Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
- Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).
- Check if:**
- 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:**
- A plan is being filed with this petition.
- 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

- 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.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors									
<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input checked="" 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): MiraLink Corporation
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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:	Relationship:	Judge:

Exhibit A

(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.)

Exhibit A is attached and made a part of this petition.

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 under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).

X _____
Signature of Attorney for Debtor(s) (Date)

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 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.
- Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

B1 (Official Form) 1 (4/10)

Voluntary Petition

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

Name of Debtor(s):

MiraLink Corporation

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/ Albert N. Kennedy
Signature of Attorney for Debtor(s)

Albert N. Kennedy
Printed Name of Attorney for Debtor(s)

Tonkon Torp LLP
Firm Name

Address

888 S.W. Fifth Avenue
Address

Portland, OR 97204
Address

(503) 641-5100
Telephone Number

January 20, 2011
Date

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

X /s/ Ronald D. McCabe
Signature of Authorized Individual

Ronald D. McCabe
Printed Name of Authorized Individual

President, Chief Executive Officer
Title of Authorized Individual

January 20, 2011
Date

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____

Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

1 **Albert N. Kennedy**, OSB No. 821429 (Lead Attorney)
Direct Dial: (503) 802-2013
2 Facsimile: (503) 972-3713
E-Mail: al.kennedy@tonkon.com

3 **TONKON TORP LLP**
1600 Pioneer Tower
4 888 S.W. Fifth Avenue
Portland, OR 97204

5 Attorneys for Debtor
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10 IN THE UNITED STATES BANKRUPTCY COURT
11 FOR THE DISTRICT OF OREGON

12 In re
13 MiraLink Corporation,
14 Debtor.

Case No.

**DISCLOSURE OF
COMPENSATION OF ATTORNEY
FOR DEBTOR PURSUANT TO
RULE 2016(b)**

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16
17 Tonkon Torp LLP ("Tonkon"), pursuant to Bankruptcy Rule 2016(b), states
18 that:

19 1. Tonkon has been engaged by Debtor herein to act as its general
20 bankruptcy counsel in this case.

21 2. In the twelve months prior to the filing of this Chapter 11 case,
22 Tonkon Torp received no payments for prepetition fees, costs, and expenses. In addition,
23 Tonkon Torp holds no retainer in its trust account.

24 3. The filing fee for commencing this Chapter 11 case is being paid in
25 full.

26 4. The source of payments to be made by Debtor to Tonkon for legal

1 services, filing fees, and costs incurred in or in connection with this case will be from the
2 Debtor.

3 5. Tonkon has not shared or agreed to share with any person, other than
4 its members, any compensation paid or to be paid.

5 DATED: January 20, 2011.

6 TONKON TORP LLP

7
8 By /s/ Albert N. Kennedy
9 Albert N. Kennedy, OSB No. 821429
Attorneys for Debtor

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United States Bankruptcy Court
 _____ District Of _____ Oregon _____

In re MiraLink Corporation,
 Debtor

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 and 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>
Utah Technology Finance Corporation 177 East 100 South Salt Lake City, UT 84111	Utah Technology Finance Corporation 177 East 100 South Salt Lake City, UT 84111	Loans	C,U,D	\$298,565.73
IRS 1660 Oak St., Southeast Suite 300 Salem, OR 97301	IRS Attn: Brian Hefty 1660 Oak St., Southeast Suite 300 Salem, OR 97301 503-399-5621, ext. 234	Taxes	C,U,D	\$276,928.53
First Nonprofit Ins. Co. c/o Locke Lord Bissell & Liddell LLP 111 South Wacker Dr. Chicago, IL 60606-4410	First Nonprofit Ins. Co. c/o Locke Lord Bissell & Liddell LLP Attn: Matthew T. Furton, Esq. 111 South Wacker Dr. Chicago, IL 60606-4410 312-443-0445	Lawsuit	C,U,D	\$260,000.00

[Declaration as in Form 2]

US Bank c/o Schwabe, Williamson & Wyatt PacWest Center 1211 SW Fifth Ave. Suite 1900 Portland, OR 97204	US Bank c/o Schwabe, Williamson & Wyatt Attn: Joel A. Parker, Esq. PacWest Center 1211 SW Fifth Ave. Suite 1900 Portland, OR 97204 503-796-2975	\$180,166.38	Lease	C,U,D
Mike Weilenmann 29 S State St # 518 Salt Lake City, UT 84111	Mike Weilenmann 29 S State St # 518 Salt Lake City, UT 84111 801-755-1429 – Mobile 801-534-0270 – Home	\$154,562.50		
123 2 nd Ave. STE 1004 Salt Lake City, UT 84103	123 2 nd Ave. STE 1004 Salt Lake City, UT 84103		Loan	C,U,D
CIT Leasing 4888 NW Bethany Blvd. Suite KS-322 Portland, OR 97229	CIT Leasing c/o Lee M. Hess, Inc. 4888 NW Bethany Blvd. Suite KS-322 Portland, OR 97229	\$160,406.36	Equipment Lease	C,U,D
Marger Johnson & McCollum Unit 94 P.O. Box 4900 Portland, OR 97208	Marger Johnson & McCollum Attn: Scott A. Schaffer Unit 94 P.O. Box 4900 Portland, OR 97208	\$143,011.96	Legal Services	U,D
Louis Lloyd PMB 408 3 Monroe Parkway, Suite P Lake Oswego, OR 97035	Louis Lloyd PMB 408 3 Monroe Parkway, Suite P Lake Oswego, OR 97035 503-699-2082	\$100,000.00	Loan	C,U,D
Penny Jo Webb 13035 Waldemere Drive Houston, Texas 77077	Penny Jo Webb c/o Chuck Webb 13035 Waldemere Drive Houston, Texas 77077	\$89,733.02		
7323 South 5th West Idaho Falls, ID 83404	7323 South 5th West Idaho Falls, ID 83404		Loan	
Condre, Inc. c/o Mark D. Luther P.A. 8800 Highway 7, Ste. 408 St. Louis Park, MN 55426	Condre, Inc. c/o Mark D. Luther P.A. Attn: Dennis Maetzold 8800 Highway 7, Ste. 408 St. Louis Park, MN 55426 952-931-9398	\$88,000.00	Lawsuit	C,U,D

[Declaration as in Form 2]

Justin Gibbs 7321 Broadway Dr. Boulder, CO 80303	Justin Gibbs 7321 Broadway Dr. Boulder, CO 80303 720-839-4605	Services	U	\$63,375.00
Rutan & Tucker, LLP 611 Anton Boulevard Fourteenth Floor Costa Mesa, CA 92626	Greg Amber 611 Anton Boulevard Fourteenth Floor Costa Mesa, CA 92626 714-641-5100	Legal Services		\$50,000.00
Ridge Partners LLC 400 Panamint Road. Reno, NV 89521-6953 (775) 847-7030	Ridge Partners LLC 400 Panamint Road. Reno, NV 89521-6953 (775) 847-7030	Services	C,U,D	\$40,000.00
Floyd K. Howell 438 Circle Way Salt Lake City, UT 84103	Floyd K. Howell 438 Circle Way Salt Lake City, UT 84103			\$32,808.88
P.O. Box 901719 Sandy, UT 84090	P.O. Box 901719 Sandy, UT 84090	Loan	C,U,D	
Niesar & Vestal, LLP 90 New Montgomery St. 9 th Floor San Francisco, CA 94105	Niesar & Vestal, LLP Attn: Gerald Niesar, Esq. 90 New Montgomery St. 9 th Floor San Francisco, CA 94105 415-882-5300	Legal Services	U	\$32,000.00
Tom Heady 3970 NE Riverside Loop McMinnville, OR 97128	Tom Heady 3970 NE Riverside Loop McMinnville, OR 97128	Wages	U	\$31,716.70
Brad King P.O. Box 2099 Venice, CA 90294	Brad King P.O. Box 2099 Venice, CA 90294 310-625-4808	Loan	C,U,D	\$29,057.85
Great America Leasing Corp 625 First Street SE Suite 800 Cedar Rapids, Iowa 52401	Great America Leasing Corp 625 First Street SE Suite 800 Cedar Rapids, Iowa 52401	Equipment Lease	C,U,D	\$28,085.35
NextStep LILAC 541 Jefferson Avenue Suite 204 Redwood City, CA 94603	NextStep LILAC 541 Jefferson Avenue Suite 204 Redwood City, CA 94603	Services	C,U,D	\$24,675.00
Bell Microproducts Inc. c/o Tony Davi 12778 Collections Center Drive Chicago, IL 60693	Bell Microproducts Inc. c/o Tony Davi 12778 Collections Center Drive Chicago, IL 60693		C,U,D	\$24,487.00

Date: January 20, 2011/s/ Ronald D. McCabe

Debtor

Ronald D. McCabe, President & Chief Executive Officer

[Declaration as in Form 2]

1 **Albert N. Kennedy**, OSB No. 821429
Direct Dial: (503) 802-2013
2 Facsimile: (503) 972-3713
E-Mail: al.kennedy@tonkon.com

3 **TONKON TORP LLP**
1600 Pioneer Tower
4 888 S.W. Fifth Avenue
Portland, OR 97204

5 Attorneys for Debtor
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7
8
9

10 IN THE UNITED STATES BANKRUPTCY COURT
11 FOR THE DISTRICT OF OREGON

12 In re
13 MiraLink Corporation.

14 Debtor.

Case No.

**CERTIFICATE OF SERVICE OF
LIST OF CREDITORS HOLDING
20 LARGEST UNSECURED CLAIMS
ON THE U.S. TRUSTEE**

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16 I hereby certify that I served (1) a copy of the **LIST OF CREDITORS**
17 **HOLDING 20 LARGEST UNSECURED CLAIMS**, (2) address mailing labels for the
18 debtor, debtor's attorney, and a contact person for each creditor on the List, and (3) this
19 Certificate of Service on the U.S. Trustee at 620 S.W. Main Street, Room 213, Portland, OR
20 97205 by causing a copy thereof to be hand-delivered on the date set forth below.

21 DATED this 20th day of January, 2011.

22 TONKON TORP LLP
23

24 By /s/ Albert N. Kennedy
25 Albert N. Kennedy, OSB No. 821429
Attorneys for Debtor
26