

B1 (Official Form 1) (1/08)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF TEXAS HOUSTON DIVISION		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): ACOUSTICAL CONCEPTS, 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): 76-0626542		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): 9410 Kirby Drive Houston, TX		Street Address of Joint Debtor (No. and Street, City, and State):
ZIP CODE 77054-2521		ZIP CODE
County of Residence or of the Principal Place of Business: Harris		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): 9410 Kirby Drive Houston, TX		Mailing Address of Joint Debtor (if different from street address):
ZIP CODE 77054-2521		ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above):		ZIP CODE
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.
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 by 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 \$2,190,000. 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).
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 checked="" 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 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 checked="" type="checkbox"/> \$500,001 to \$1 million <input 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): ACOUSTICAL CONCEPTS, INC.	
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:	
<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 style="text-align:center;">X _____</p> <p style="text-align:right;">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 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.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p>Voluntary Petition (This page must be completed and filed in every case)</p>	<p>Name of Debtor(s): ACOUSTICAL CONCEPTS, INC.</p>
Signatures	
<p>Signature(s) of Debtor(s) (Individual/Joint)</p> <p>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).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ _____ _____</p> <p>Telephone Number (If not represented by attorney) _____</p> <p>Date _____</p>	<p>Signature of a Foreign Representative</p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p>Signature of Attorney*</p> <p>X <u>/s/ Peter Johnson</u> Peter Johnson Bar No. 10778400</p> <p>Law Offices of Peter Johnson 11 Greenway Plaza, Suite 2820 Houston, Texas 77046</p> <p>Phone No. (713) 961-1200 Fax No. (713) 961- _____</p> <p><u>03/27/2009</u> Date</p> <p><small>*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.</small></p>	<p>Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>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.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ 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.)</p>
<p>Signature of Debtor (Corporation/Partnership)</p> <p>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.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>ACOUSTICAL CONCEPTS, INC.</p> <p>X <u>/s/ Michael William S Moore II</u> Signature of Authorized Individual</p> <p><u>Michael William S Moore II</u> Printed Name of Authorized Individual</p> <p><u>President</u> Title of Authorized Individual</p> <p><u>03/27/2009</u> Date</p>	<p>_____ Address</p> <p>X _____ _____</p> <p>Date _____</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>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.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>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.</small></p>

B4 (Official Form 4) (12/07)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: **ACOUSTICAL CONCEPTS, INC.**

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)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Internal Revenue Service Special Procedures Section 1919 Smith St., Stop 5022HOU Houston, TX 77002		Federal Tax Lien [Secured]		\$2,481,765.00
ARMSTRONG WORLD IND. INC. Robert H. Miller, CFS- Bldg 5B Lancaster, PA 17603		Vendor Payable	<i>Unliquidated</i>	\$1,000,000.00
Southwest Bank of Texas or Assigns P.O. Box 27459 Houston, TX 77227-7459		Tex Bus Comm Code Article 9 [Secured]		\$659,539.00
SPECIALTY PRODUCT & INSULATION CO. DEPT 0203 DALLAS, TX 75312		Vendor Payable		\$484,754.86
DECOUSTICS, INC. 65 DISCO RD. ONTARIO, CA M9W 1M2		Vendor Payable	<i>Unliquidated</i>	\$465,000.00
Texas Workforce Commission 101 E. 15th St, Suite 556 Austin, TX 78778-0001		Workers Comp Payable	<i>Unliquidated</i>	\$194,021.66

B4 (Official Form 4) (12/07)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: **ACOUSTICAL CONCEPTS, INC.**

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 1

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
ROBERTS MARKEL P.C. 2800 POST OAK BLVD HOUSTON, TX 77056		Professional Fees and Expense		\$92,636.87
PAUL BETTENCOURT HARRIS CO. TAX ASSESSOR HOUSTON, TX 77210		Vendor Payable		\$50,188.57
BLUE CROSS BLUE SHIELD OF TX P. O. BOX 660049 DALLAS, TX 75266		Vendor Payable		\$45,644.51
METAL BUILDING INTERIOR PROD P.O. BOX 16092 ROCKY RIVER, OH 44116		Vendor Payable		\$42,276.98
CONOCO, INC. PROCESSING CENTER DES MOINES, IA 50368		Vendor Payable		\$15,848.50
Baird, Kurtz & Dobson 1360 POST OAK BLVD. HOUSTON, TX 77056		Vendor Payable		\$12,590.00
CHASE CARD SERVICES CARDMEMBER SERVICE PALATINE, IL 60094		Vendor Payable		\$9,885.28

B4 (Official Form 4) (12/07)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: **ACOUSTICAL CONCEPTS, INC.**

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 2

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
HUNTER DOUGLAS ARCHITECTURAL PRODUCTS NORCROSS, GA 30093		Vendor Payable		\$9,073.02
CERTIFIED TEMPORARY SERVICE 16951 FEATHERCRAFT HOUSTON, TX 77058		Vendor Payable		\$7,075.25
ACOUSTICAL RESOURCES P. O. BOX 200504 AUSTIN, TX 78720		Vendor Payable		\$6,247.00
HILTI, INC DEPT 0890 DALLAS, TX 85312		Vendor Payable		\$4,148.16
STATE COMPTROLLER PUBLIC ACCOUNTS AUSTIN, TX 78774		Vendor Payable		\$3,969.51
EMC INSURANCE COMPANIES P. O. BOX 853906 RICHARDSON, TX 75085		Vendor Payable		\$3,801.12
PV RENTALS PO BOX 4588 HOUSTON, TX 77210		Vendor Payable		\$2,865.30

B4 (Official Form 4) (12/07)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE: **ACOUSTICAL CONCEPTS, INC.**

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 3

**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: 03/27/2009

Signature: /s/ Michael William S Moore II
Michael William S Moore II
President

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

IN RE:
ACOUSTICAL CONCEPTS, INC.

CHAPTER 11

DEBTOR(S)

CASE NO

LIST OF EQUITY SECURITY HOLDERS

Registered Name of Holder of Security Last Known Address or Place of Business	Class of Security	Number Registered	Kind of Interest Registered
Michael William S Moore, II C/O ACI 9410 Kirby Drive Houston, TX 7705	Common	1000	Common

Peter Johnson, Bar No. 10778400
 Law Offices of Peter Johnson
 11 Greenway Plaza, Suite 2820
 Houston, Texas 77046
 (713) 961-1200
 Attorney for the Petitioner

UNITED STATES BANKRUPTCY COURT FOR THE

SOUTHERN DISTRICT OF TEXAS
 HOUSTON DIVISION

In re: ACOUSTICAL CONCEPTS, INC. Case No.: _____
 SSN: 76-0626542
 SSN: _____

Debtor(s)

Numbered Listing of Creditors

Address:

**9410 Kirby Drive
 Houston, Texas 77054-2521**

Chapter: 11

	Creditor name and mailing address	Category of claim	Amount of claim
1.	ACOUSTICAL RESOURCES P. O. BOX 200504 AUSTIN, TX 78720	Unsecured Claim	\$6,247.00
2.	ACTION GYPSUM SUPPLY LP P. O. BOX 48810 HOUSTO, TX 77240	Unsecured Claim	\$41.54
3.	ALLIANCE PATHOLOGY CONSULTANT 714 FM 1960 WEST #206 HOUSTON, TX 77090	Unsecured Claim	\$64.10
4.	ARMSTRONG WORLD IND. INC. Robert H. Miller, CFS- Bldg 5B Lancaster, PA 17603	Unsecured Claim	\$1,000,000.00
5.	Associated General Contractrs Houston Chapter Houston, TX 77092	Unsecured Claim	\$1,811.87
6.	AT & T P.O. BOX 2971 OMAHA, NE 68103	Unsecured Claim	\$575.64

in re: **ACOUSTICAL CONCEPTS, INC.**

		Debtor	Case No. (if known)
	Creditor name and mailing address	Category of claim	Amount of claim
7.	AT&T YELLOW PAGES P. O. BOX 630052 DALLAS, TX 75263	Unsecured Claim	\$550.83
8.	Baird, Kurtz & Dobson 1360 POST OAK BLVD. HOUSTON, TX 77056	Unsecured Claim	\$12,590.00
9.	BETCO SCAFFOLDS PO BOX 2885 HOUSTON, TX 77252	Unsecured Claim	\$1,944.36
10.	BETTER BUSINESS BUREAU P.O. BOX 297555 HOUSTON, TX 77297	Unsecured Claim	\$460.00
11.	BLUE CROSS BLUE SHIELD OF TX P. O. BOX 660049 DALLAS, TX 75266	Unsecured Claim	\$45,644.51
12.	CERTIFIED TEMPORARY SERVICE 16951 FEATHERCRAFT HOUSTON, TX 77058	Unsecured Claim	\$7,075.25
13.	CHASE CARD SERVICES CARDMEMBER SERVICE PALATINE, IL 60094	Unsecured Claim	\$9,885.28
14.	CITY OF HOUSTON POLICE DEPT. ALARM DETAIL HOUSTON, TX 77274	Unsecured Claim	\$40.00
15.	CONOCO 11250 FM 529 HOUSTON, TX 77041	Unsecured Claim	\$2,550.60

in re: **ACOUSTICAL CONCEPTS, INC.**

Debtor		Case No. (if known)
Creditor name and mailing address	Category of claim	Amount of claim
16. CONOCO, INC. PROCESSING CENTER DES MOINES, IA 50368	Unsecured Claim	\$15,848.50
17. CONSTRUCTION COST MANAGEMENT 2413 NORTH MAIN ST FORT WORTH, TX 76106	Unsecured Claim	\$892.50
18. DECOUSTICS, INC. 65 DISCO RD. ONTARIO, CA M9W 1M2	Unsecured Claim	\$465,000.00
19. EMC INSURANCE COMPANIES P. O. BOX 853906 RICHARDSON, TX 75085	Unsecured Claim	\$3,801.12
20. GENUINE PARTS COMPANY /HOU-DC P. O. BOX 848033 DALLAS, TX 75284	Unsecured Claim	\$67.54
21. HILTI, INC DEPT 0890 DALLAS, TX 85312	Unsecured Claim	\$4,148.16
22. HOUSTON CHRONICLE ATTN: JULIE--ACCOUNTING DEPT HOUSTON, TX 77002	Unsecured Claim	\$495.00
23. HUNTER DOUGLAS ARCHITECTURAL PRODUCTS NORCROSS, GA 30093	Unsecured Claim	\$9,073.02
24. Internal Revenue Service Special Procedures Section 1919 Smith St., Stop 5022HOU Houston, TX 77002 76-0626542	Secured Claim	\$2,481,765.00

in re: **ACOUSTICAL CONCEPTS, INC.**

		Debtor	Case No. (if known)
	Creditor name and mailing address	Category of claim	Amount of claim
25.	Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Unsecured Claim	\$0.00
26.	J SYSTEMS 720 N POST OAK RD HOUSTON, TX 77024	Unsecured Claim	\$563.00
27.	Jijan R Siahatgar, Esq Atty for Decoustics, Ltd Strasburger & Price LLP 1401 McKinney St., S-2200 Houston, TX 77010-4035	Unsecured Claim	\$0.00
28.	Juan C Garcia, Esq Attorney for Armstrong World Industries Thompson & Knight LLP 333 Clay Street, S- 3300 Houston, TX 77002	Unsecured Claim	\$0.00
29.	MANAGED PRESCRIPTION 10860 MAVINEE DR. ORO VALLEY, AZ 85737	Unsecured Claim	\$368.49
30.	Mark E Golman, Esq Atty for Decoustics, Inc. Strasburger & Price, LLP 901 Main Street, S 4300 Dallas, TX 75202-3794	Unsecured Claim	\$0.00
31.	METAL BUILDING INTERIOR PROD P.O. BOX 16092 ROCKY RIVER, OH 44116	Unsecured Claim	\$42,276.98
32.	OCCUPATIONAL HEALTH CENTERS P.O. BOX 9005 ADDISON, TX 75001	Unsecured Claim	\$466.00
33.	PAUL BETTENCOURT HARRIS CO. TAX ASSESSOR HOUSTON, TX 77210	Unsecured Claim	\$50,188.57

in re: **ACOUSTICAL CONCEPTS, INC.**

		Debtor	Case No. (if known)
	Creditor name and mailing address	Category of claim	Amount of claim
34.	PITNEY BOWES P O BOX 856390 LOUISVILLE, KY 40285	Unsecured Claim	\$198.32
35.	PROGRESSIVE BUSINESS COMPLIANCE MALVERN, PA 19355	Unsecured Claim	\$399.00
36.	PURCHASE POWER PO BOX 856042 LOUISVILLE, KY 40285	Unsecured Claim	\$400.25
37.	PV RENTALS PO BOX 4588 HOUSTON, TX 77210	Unsecured Claim	\$2,865.30
38.	RELIANT ENERGY P.O. BOX 4932 HOUSTON, TX 77210	Unsecured Claim	\$939.69
39.	REPUBLIC WASTE SERVICES PO BOX 9001813 Louisville, KY 40290	Unsecured Claim	\$316.50
40.	ROBERTS MARKEL P.C. 2800 POST OAK BLVD HOUSTON, TX 77056	Unsecured Claim	\$92,636.87
41.	SOUTH TEXAS AERIALS 6640 CALLE LOZANO #3 HOUSTON, TX 77041	Unsecured Claim	\$822.70
42.	Southwest Bank of Texas or Assigns P.O. Box 27459 Houston, TX 77227-7459	Secured Claim	\$659,539.00

in re: **ACOUSTICAL CONCEPTS, INC.**

		Debtor	Case No. (if known)
	Creditor name and mailing address	Category of claim	Amount of claim
43.	SPECIALTY PRODUCT & INSULATION CO. DEPT 0203 DALLAS, TX 75312	Unsecured Claim	\$484,754.86
44.	STATE COMPTROLLER PUBLIC ACCOUNTS AUSTIN, TX 78774	Unsecured Claim	\$3,969.51
45.	SUNBELT RENTALS P O BOX 409211 ATLANTA, GA 30384	Unsecured Claim	\$1,877.83
46.	Texas Attorney General Collection Division - Bankruptcy P.O. Box 12548 Austin, TX 78711-2548	Unsecured Claim	\$0.00
47.	Texas Workforce Commission 101 E. 15th St, Suite 556 Austin, TX 78778-0001	Priority Claim	\$194,021.66
48.	U.S. DEPT. OF EDUCATION NATIONAL PAYMENT CENTER GREENVILLE, TX 75403	Unsecured Claim	\$36.66
49.	VERIZON WIRELESS P. O. BOX 660108 DALLAS, TX 75266	Unsecured Claim	\$989.45
50.	WESTPARK ANSWERING SVC 3731 BRIARPARK, STE. 200 HOUSTON, TX 77042	Unsecured Claim	\$508.41

in re: **ACOUSTICAL CONCEPTS, INC.**

Debtor

Case No. (if known)

(The penalty for making a false statement or concealing property is a fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. secs. 152 and 3571.)

DECLARATION

I, **ACOUSTICAL CONCEPTS, INC.**

named as debtor in this case, declare under penalty of perjury that I have read the foregoing *Numbered Listing of Creditors*, consisting of 7 sheets (including this declaration), and that it is true and correct to the best of my information and belief.

Debtor: /s/ Michael William S Moore II

Date: 03/27/2009

Michael William S Moore II
President