

**United States Bankruptcy Court
Eastern District of Virginia**

Voluntary Petition

| | |
|--|---|
| Name of Debtor (if individual, enter Last, First, Middle): M & S Fine Foods, 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) 75-3090427 | 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): Post Office Box 28852 Henrico, VA | Street Address of Joint Debtor (No. and Street, City, and State): |
| ZIP Code 23229 | ZIP Code |
| County of Residence or of the Principal Place of Business: Henrico | County of Residence or of the Principal Place of Business: |
| Mailing Address of Debtor (if different from street address): | Mailing Address of Joint Debtor (if different from street address): |
| ZIP Code | ZIP Code |

Location of Principal Assets of Business Debtor (if different from street address above):

| | | |
|---|--|--|
| <p>Type of Debtor (Form of Organization) (Check one box)</p> <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.) | <p>Nature of Business (Check one box)</p> <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 | <p>Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <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 |
| <p>Tax-Exempt Entity (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code). | | <p>Nature of Debts (Check one box)</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." <input checked="" type="checkbox"/> Debts are primarily business debts. |

| | |
|--|---|
| <p>Filing Fee (Check one box)</p> <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. | <p>Chapter 11 Debtors</p> 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 \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b). |
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| | | | | | | | | | | | | | | | | | | | | | |
|--|-------------------------------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------|--------------------------------|------------------------------|--------------------------|--------------------------|-----------------|-----------------------|------------------------|--------------------------|-----------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|-----------------------|--|
| <p>Statistical/Administrative Information *** David K. Spiro 28152 ***</p> <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 | | | | | | | | | | | | | | | | | | | | |
| <p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center;"> <tr> <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> <td><input type="checkbox"/></td> </tr> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1,000-5,000</td> <td>5,001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>50,001-100,000</td> <td>OVER 100,000</td> </tr> </table> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 1-49 | 50-99 | 100-199 | 200-999 | 1,000-5,000 | 5,001-10,000 | 10,001-25,000 | 25,001-50,000 | 50,001-100,000 | OVER 100,000 | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | |
| 1-49 | 50-99 | 100-199 | 200-999 | 1,000-5,000 | 5,001-10,000 | 10,001-25,000 | 25,001-50,000 | 50,001-100,000 | OVER 100,000 | | | | | | | | | | | | |
| <p>Estimated Assets</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <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> </tr> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>\$100,000,001 to \$500 million</td> <td>\$500,000,001 to \$1 billion</td> <td>More than \$1 billion</td> </tr> </table> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$0 to \$50,000 | \$50,001 to \$100,000 | \$100,001 to \$500,000 | \$500,001 to \$1 million | \$1,000,001 to \$10 million | \$10,000,001 to \$50 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion | More than \$1 billion | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | |
| \$0 to \$50,000 | \$50,001 to \$100,000 | \$100,001 to \$500,000 | \$500,001 to \$1 million | \$1,000,001 to \$10 million | \$10,000,001 to \$50 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion | More than \$1 billion | | | | | | | | | | | | |
| <p>Estimated Liabilities</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <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> </tr> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>\$100,000,001 to \$500 million</td> <td>\$500,000,001 to \$1 billion</td> <td>More than \$1 billion</td> </tr> </table> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | \$0 to \$50,000 | \$50,001 to \$100,000 | \$100,001 to \$500,000 | \$500,001 to \$1 million | \$1,000,001 to \$10 million | \$10,000,001 to \$50 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion | More than \$1 billion | |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | |
| \$0 to \$50,000 | \$50,001 to \$100,000 | \$100,001 to \$500,000 | \$500,001 to \$1 million | \$1,000,001 to \$10 million | \$10,000,001 to \$50 million | \$50,000,001 to \$100 million | \$100,000,001 to \$500 million | \$500,000,001 to \$1 billion | More than \$1 billion | | | | | | | | | | | | |

| | |
|---|---|
| Voluntary Petition <i>(This page must be completed and filed in every case)</i> | Name of Debtor(s): M & S Fine Foods, Inc. |
|---|---|

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> |
|---|--|

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

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

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

Name of Debtor(s):

M & S Fine Foods, Inc.**Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.
 [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
 [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

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

X _____
 Signature of Debtor

X _____
 Signature of Joint Debtor

 Telephone Number (If not represented by attorney)

 Date

Signature of Attorney*

X /s/ David K. Spiro
 Signature of Attorney for Debtor(s)

David K. Spiro 28152

Printed Name of Attorney for Debtor(s)

Hirschler Fleischer A Professional Corporation

Firm Name

The Edgeworth Building
P.O. Box 500
Richmond, VA 23218-0500

Address

Email: abowers@hf-law.com

804-771-9500 Fax: 804-644-0957

Telephone Number

April 12, 2010

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

X /s/ Bernard H. La Lone, Jr.
 Signature of Authorized Individual

Bernard H. La Lone, Jr.

Printed Name of Authorized Individual

Treasurer & Director

Title of Authorized Individual

April 12, 2010

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 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.

M & S Fine Foods, Inc.

**Certificate of Corporate Resolution
Authorizing Filing of Chapter 11 Proceeding**

I, Bernard H. La Lone, Jr, Secretary of M & S Fine Foods, Inc, a Virginia Corporation, do hereby certify that the following is a true and correct excerpt of the Minutes of a Special Meeting of the Board of Directors of said corporation held on April 1, 2010 at which Meeting the directors voted unanimously in favor of the following Resolutions.

WHEREAS, it appears from the information presented to the Board of Directors that the corporation is eligible to file a petition under Chapter 11 of the United States Bankruptcy Code; and that, in the judgment of the Board of Directors, it is desirable and in the best interests the corporation that a petition under Chapter 11 be so filed.

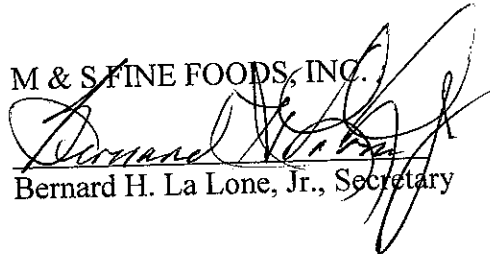
NOW THEREFORE, BE IT RESOLVED that the Secretary of the corporation is authorized and directed, after consultation with legal counsel and on behalf of the corporation; and further upon the unanimous vote of the directors that the Secretary cause to be prepared, executed, verified and filed the appropriate petition and schedules pursuant to Section 11 of the United States Bankruptcy Code, as amended, in the Richmond Division of the United States Bankruptcy Court for the Eastern District of Virginia; and be it

FURTHER RESOLVED that the Secretary is authorized to retain and engage the law firm of Hirschler Fleischer, P.C. of Richmond, Virginia, pursuant to a certain Engagement/Retainer Letter as submitted to the Board of Directors under the terms of which Hirschler Fleischer, P.C. will advise and represent the corporation on all matters relating to, or arising during the Chapter 11 proceedings, including, without limitation, the preparation and filing of the voluntary petition and all lists, schedules, pleadings and other necessary and appropriate documents; and be it

FURTHER RESOLVED that Bernard H. La Lone, Jr., Secretary of the corporation, is hereby designated as the corporation's official representative for appearances in the Chapter 11 proceedings, and the Secretary is authorized to execute and caused to be filed such documents as are necessary to effectuate such designation; and be it

FURTHER RESOLVED that Bernard H. La Lone, Jr., Secretary of the corporation, is authorized to prepare, with the assistance of others when necessary, execute and cause to be filed all schedules, lists, pleadings, and other papers and documents, and to take any and all actions, which may be necessary or desirable in connection with the Chapter 11 proceedings.

M & S FINE FOODS, INC.


Bernard H. La Lone, Jr., Secretary

**United States Bankruptcy Court
Eastern District of Virginia**

In re **M & S Fine Foods, Inc.**

Debtor(s)

Case No. _____

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

| (1) | (2) | (3) | (4) | (5) |
|---|--|---|--|---|
| <i>Name of creditor and complete mailing address including zip code</i> | <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | <i>Amount of claim [if secured, also state value of security]</i> |
| American Press One American Place Huntly, VA 22640 | American Press One American Place Huntly, VA 22640 | Trade Debt (in litigation) | Unliquidated Disputed | 102,000.00 |
| Brigeta Harris c/o Greg Harris 307 West Rio Road Charlottesville, VA 22901 | Brigeta Harris c/o Greg Harris 307 West Rio Road Charlottesville, VA 22901 | Installment Loan | | 45,000.00 |
| Dr. Steven M. Tucker 9950 Griffin Road Fort Lauderdale, FL 33328 | Dr. Steven M. Tucker 9950 Griffin Road Fort Lauderdale, FL 33328 | Term Loan | Unliquidated | 116,000.00 |
| Hoffman White & Company, PC 875 East Rio Court Charlottesville, VA 22901 | Hoffman White & Company, PC 875 East Rio Court Charlottesville, VA 22901 | Trade Debt | | 20,000.00 |
| Intelligent Food Design, LLC 190 Banker Road Plattsburgh, NY 12901 | Intelligent Food Design, LLC 190 Banker Road Plattsburgh, NY 12901 | Trade Debt | | 16,235.00 |
| Interchange 1346 Pleasants Drive Harrisonburg, VA 22801 | Interchange 1346 Pleasants Drive Harrisonburg, VA 22801 | Trade Debt | | 15,245.00 |
| Internal Revenue Service Special Procedure/Support 400 N. 8th St. Richmond, VA 23240 | Internal Revenue Service Special Procedure/Support 400 N. 8th St. Richmond, VA 23240 | 941 Indebtedness | | 20,321.40 |
| Ja Zan, LLC c/o James Jessup P.O. Box 9035 Charlottesville, VA 22906 | Ja Zan, LLC c/o James Jessup P.O. Box 9035 Charlottesville, VA 22906 | Term Loan | Unliquidated | 75,000.00 |
| Lawrence deNeveu P.O. Box 34 Huntly, VA 22640 | Lawrence deNeveu P.O. Box 34 Huntly, VA 22640 | Loan - in litigation | Unliquidated | 338,000.00 |
| McGuire Woods LLP 901 E. Cary Street Richmond, VA 23219 | McGuire Woods LLP 901 E. Cary Street Richmond, VA 23219 | Trade Debt | Disputed | 40,175.00 |

B4 (Official Form 4) (12/07) - Cont.
 In re **M & S Fine Foods, 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> |
| Patten Wornom Attn: T. Lynn, Esquire 12350 Jefferson Avenue Newport News, VA 23602 | Patten Wornom Attn: T. Lynn, Esquire 12350 Jefferson Avenue Newport News, VA 23602 | Trade Debt | | 20,000.00 |
| Praxair Distribution, Inc. Dept CH 10660 Palatine, IL 60055-0660 | Praxair Distribution, Inc. Dept CH 10660 Palatine, IL 60055-0660 | Trade Debt | | 40,000.00 |
| Rio West Limited Partnership 307 West Rio Road Charlottesville, VA 22901 | Rio West Limited Partnership 307 West Rio Road Charlottesville, VA 22901 | Past Due Rent on Office Lease | Unliquidated | 86,148.00 |
| Schwan's Home Service, Inc. a/k/a Schwan's Shared Services, LLC a/k/a Schwan's IP, LLC 115 West College Drive Marshall, MN 56258-3812 | Schwan's Home Service, Inc. a/k/a Schwan's Shared Services, LLC a/k/a Schwan's IP, LLC Marshall, MN 56258-3812 | Trade Debt | Disputed | 489,655.00 |
| Suzanne J. Brooks 3148 Dane Court Keswick, VA 22947 | Suzanne J. Brooks 3148 Dane Court Keswick, VA 22947 | Term Loan | Unliquidated | 156,850.00 |
| United Parcel Systems P.O. Box 7247-0244 Philadelphia, PA 19170-0001 | United Parcel Systems P.O. Box 7247-0244 Philadelphia, PA 19170-0001 | Trade Debt | | 90,000.00 |
| Virginia Community Bank P.O. Box 888 Louisa, VA 23093 | Virginia Community Bank P.O. Box 888 Louisa, VA 23093 | Secured by all tangible assets | | 220,000.00 (0.00 secured) |
| WDT Management, LLC 307 West Rio Road Charlottesville, VA 22901 | WDT Management, LLC 307 West Rio Road Charlottesville, VA 22901 | Demand Loan | | 15,000.00 |
| Wells Fargo P.O. Box 6476 Carol Stream, IL 60197-6426 | Wells Fargo P.O. Box 6476 Carol Stream, IL 60197-6426 | Line of Credit | | 14,348.00 |
| Will R. Gregg, Trustee c/o A. Dandridge Gregg 1357 Ridgeway Farm Road Charlottesville, VA 22911 | Will R. Gregg, Trustee c/o A. Dandridge Gregg 1357 Ridgeway Farm Road Charlottesville, VA 22911 | Term Loan | Unliquidated | 100,000.00 |

B4 (Official Form 4) (12/07) - Cont.
In re **M & S Fine Foods, Inc.**

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Treasurer & Director 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 **April 12, 2010** _____

Signature **/s/ Bernard H. La Lone, Jr.** _____
Bernard H. La Lone, Jr.
Treasurer & Director

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.

American Press
One American Place
Huntly, VA 22640

An Ser Services
2761 Allied Street
Green Bay, WI 54304-5501

Annie B's Confections
66 Walker Lane
Newtown, PA 18940

Anthem Blue Cross and Blue Shield
P.O. Box 580494
Charlotte, NC 28258-0494

Bernard Henning La Lone, Jr.
P.O. Box 8011
Charlottesville, VA 22906

Brigeta Harris
c/o Greg Harris
307 West Rio Road
Charlottesville, VA 22901

Capital One
P.O. Box 71063
Charlotte, NC 28272-1083

Cox Communications Roanoke
P.O. Box 9001088
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875 East Rio Court
Charlottesville, VA 22901

Hollins Cold Storage, LLC
5285 Hollins Road NE
Roanoke, VA 24019

Hollins Road Warehousing, LLC
330 Hollins Road NE
Roanoke, VA 24019

Intelligent Food Design, LLC
190 Banker Road
Plattsburgh, NY 12901

Interchange
1346 Pleasants Drive
Harrisonburg, VA 22801

Internal Revenue Service
Special Procedure/Support
400 N. 8th St.
Richmond, VA 23240

Ja Zan, LLC
c/o James Jessup
P.O. Box 9035
Charlottesville, VA 22906

James Jessup
P.O. Box 22906
Charlottesville, VA 22906

Kirby Kaufman
555 Middle Road
Halifax, PA 17032

Kiwi Consultants, Ltd.
P.O. Box 8011
Charlottesville, VA 22906

Krascow Garlick & Hadley, LLC
One State Street
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Lawrence deNeveu
P.O. Box 34
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McGuire Woods LLP
901 E. Cary Street
Richmond, VA 23219

Mechams River Security
Concepts, Inc.
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Charlottesville, VA 22905

N'Telos
P.O. Box 580423
Charlotte, NC 28258-0423

Netsville
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Rochester, NY 14614

Patten Wornom
Attn: T. Lynn, Esquire
12350 Jefferson Avenue
Newport News, VA 23602

Praxair Distribution, Inc.
Dept CH 10660
Palatine, IL 60055-0660

Providence Packaging
143 Barley Park Lane
 Mooresville, NC 28115

Rio West Limited Partnership
307 West Rio Road
Charlottesville, VA 22901

Schwan's Home Service, Inc.
a/k/a Schwan's Shared Services, LLC
a/k/a Schwan's IP, LLC
115 West College Drive
Marshall, MN 56258-3812

See Attached List

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T&N Printing
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Charlottesville, VA 22902

The White Room, Inc.
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Bellingham, WA 98225

Tucker Griffin Barnes
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United Parcel Systems
P.O. Box 7247-0244
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Venable, LLP
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Wells Fargo
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