

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

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Arbor Tree Care, 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) 54-2052851	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): 404 Indian Avenue Virginia Beach, VA <div style="text-align: right; font-size: small;">ZIP Code 23451</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; font-size: small;">ZIP Code</div>
County of Residence or of the Principal Place of Business: Virginia Beach Cit	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): P.O. Box 4277 Virginia Beach, VA <div style="text-align: right; font-size: small;">ZIP Code 23454</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</div>
Location of Principal Assets of Business Debtor (if different from street address above): 2576 Aviator Drive Virginia Beach, VA 23453	

<p 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 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</p> <hr/> <p 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 align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p 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>
--	--	---

<p align="center">Filing Fee (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><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.</p> <p><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>	<p align="center">Chapter 11 Debtors</p> <p>Check one box:</p> <p><input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>).</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><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).</p>
--	--

<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><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.</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>																				
<p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center; font-size: small;"> <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; font-size: small;"> <tr> <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> <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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input 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; font-size: small;"> <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>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Arbor Tree Care, Inc.</p>
--	--

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):
Arbor Tree Care, Inc.

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

Signatures

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/ Harry W. Jernigan, III
Signature of Attorney for Debtor(s)

Harry W. Jernigan, III 30278
Printed Name of Attorney for Debtor(s)

HARRY JERNIGAN CPA ATTORNEY, P.C.
Firm Name

258 N Witchduck Road
Suite C
Virginia Beach, VA 23462
Address

757-490-2200 Fax: 757-490-0280
Telephone Number

April 29, 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 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:

Date

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

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

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

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

X /s/ Carmen R. Glover
Signature of Authorized Individual

Carmen R. Glover
Printed Name of Authorized Individual

President
Title of Authorized Individual

April 29, 2010
Date

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:

Date

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.

RESOLUTION OF THE DIRECTORS AND SHAREHOLDERS

OF

ARBOR TREE CARE, INC.

**ACTION BY DIRECTORS AND SHAREHOLDERS
WITHOUT A SPECIAL MEETING**

We, the undersigned, being all of the directors and shareholders of **Arbor Tree Care, Inc.**, a Virginia corporation, do hereby unanimously consent, and agree to the adoption without a meeting of the following resolutions:

RESOLVED, that the corporation is hereby authorized to file a petition pursuant to Chapter 11, Title of the United States Code and thereafter proceed to effect a financial reorganization in accordance with the Federal Bankruptcy Code, and it is

RESOLVED, that the corporation engaged Harry Jernigan CPA Attorney, P.C. to represent the corporation during and in connection with the aforementioned bankruptcy proceedings and to perform all legal services as general counsel for the corporation, and it is

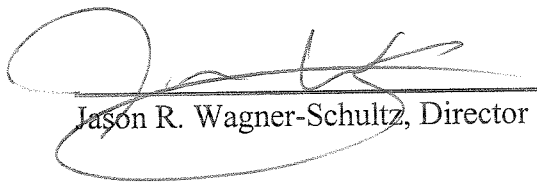
RESOLVED, that Carmen Glover, President, will be the designated representative for the corporation, and it is

FURTHER RESOLVED, that the officers be authorized and directed to execute any and all documents and do all other things necessary to effect the intentions of the above resolutions.

There being no further resolutions required at this time, the above is hereby agreed and approved.



Carmen R. Glover
Carmen R. Glover, Director and Shareholder



Jason R. Wagner-Schultz
Jason R. Wagner-Schultz, Director and Shareholder

1:39 PM
 04/29/10
 Cash Basis

Arbor Tree Care, Inc.
Profit & Loss
 January 1 through April 29, 2010

	Jan 1 - Apr 29, 10
Ordinary Income/Expense	
Income	
Winter Work Deposits	105.00
Log Sales	12,889.20
Plant Health Care	31.54
Stump Grinding	50.00
Tree Services	204,156.90
Total Income	217,232.64
Cost of Goods Sold	
Tree Care Services Subcontract	26,855.00
Clean Lawn Services Subcontract	36,680.00
Equipment Rental	
Crane Rental	15,000.00
Total Equipment Rental	15,000.00
Dump Fees	3,098.58
Materials	
Cabling Gear	121.36
Materials - Other	298.08
Total Materials	419.44
Salary and Wages	17,812.00
Total COGS	99,865.02
Gross Profit	117,367.62
Expense	
Advertising	13,555.93
Answering Service	1,184.88
Automobile Expense	294.69
BANK SERVICE CHARGES	166.78
Credit Card charges	-4.68
Dues and Subscriptions	695.00
Field/Crew Supplies	1,264.79
Fines	10.00
Fuel	
Fuel - Unleaded Gas	914.86
Fuel - Other	21,304.92
Total Fuel	22,219.78
Insurance	
Dental Insurance	3,072.15
Health Insurance	4,775.99
Auto Insurance	15,195.00
General Liability Insurance	1,010.29
Total Insurance	24,053.43
Interest Expense	
BB&T Visa-Finance Charges	383.23
TowneBank Visa-FinanceCharges	307.68
Loan Interest	595.82
Total Interest Expense	1,286.73
Licenses and Permits	
Registration	1,434.38
Licenses and Permits - Other	3,925.96
Total Licenses and Permits	5,360.34
Locks & Keys/Security	37.09
Miscellaneous	
Miscellaneous-VOIDED Items	0.00
Total Miscellaneous	0.00
NSF Checks to Redeposit	-2,454.70
Office Expenses	

1:39 PM
04/29/10
Cash Basis

Arbor Tree Care, Inc.
Profit & Loss
January 1 through April 29, 2010

	<u>Jan 1 - Apr 29, 10</u>
Internet Connect Fee	107.80
Office Supplies	801.06
Computer Repairs/Equipment	225.99
Total Office Expenses	1,134.85
Payroll tax expense	1,522.36
Postage and Delivery	428.58
Professional Development	489.89
Professional Fees	
Legal Fees	14,749.33
Total Professional Fees	14,749.33
Rents	
Land-Industrial Park-Lot 16A	3,825.00
Land Rent-Industrial Park 15C	6,300.00
Total Rents	10,125.00
Repairs and Maintenance	
State Inspections	83.00
Crane(Sterl/National)rental	776.80
GMC 1991Topkick w/ArmLoader	40.00
Grinder Carlton 7015-rental	120.75
Hudson Trailer 9 ton old	273.90
Hudson Trailer 4 ton NEW	103.43
STERLING/Arm Loader(Prentice)	36.65
2000 SwingerNEWpurchasedA&OinFL	266.26
Tires	821.00
Repairs and Maintenance - Other	3,729.33
Total Repairs and Maintenance	6,251.12
Shop Supplies	4,332.04
Telephone	
Telephones/Internet LOTJul09	1,809.65
Mobile Phone	4,025.76
Telephone - Other	374.98
Total Telephone	6,210.39
Trash Disposal	487.10
Utilities	
SewageWaterTanksDumped(Spivey)	645.87
Electric	806.94
Water	60.01
Total Utilities	1,512.82
Total Expense	114,913.54
Net Ordinary Income	2,454.08
Other Income/Expense	
Other Income	
Finance Charge Income	-5,675.09
Total Other Income	-5,675.09
Net Other Income	-5,675.09
Net Income	-3,221.01

U.S. Income Tax Return for an S Corporation

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

2009

For calendar year 2009 or tax year beginning , 2009, ending ,

A S election effective date 01/01/04	Use IRS label. Otherwise, print or type.	Name ARBOR TREE CARE, INC	D Employer identification number 54-2052851
B Business activity code number (see Instrs) 561730		Number, street, and room or suite no. If a P.O. box, see instructions. P. O. BOX 4277	E Date incorporated 10/03/01
C Check if Sch M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code VIRGINIA BEACH VA 23454	F Total assets (see instructions) \$ 17,644.

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If 'Yes,' attach Form 2553 if not previously filed

H Check if: (1) Final return (2) Name change (3) Address change
(4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ **2**

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

I N C O M E	1a Gross receipts or sales .. 819,326.	b Less returns and allowances ..	c Bal ▶	1c	819,326.
	2 Cost of goods sold (Schedule A, line 8)			2	547,086.
	3 Gross profit. Subtract line 2 from line 1c			3	272,240.
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (attach statement) * . STMT			5	56,085.
	6 Total income (loss). Add lines 3 through 5			6	328,325.
D E D U C T I O N S S E E I N S T R U C T I O N S	7 Compensation of officers			7	114,489.
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	53,849.
	10 Bad debts			10	
	11 Rents			11	46,728.
	12 Taxes and licenses			12	26,400.
	13 Interest			13	7,182.
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	1,528.
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	40,735.
	17 Pension, profit-sharing, etc, plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement) * . STMT			19	52,391.
	20 Total deductions. Add lines 7 through 19			20	343,302.
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	-14,977.
T A X A N D P A Y M E N T S	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2009 estimated tax payments and 2008 overpayment credited to 2009	23a			
	b Tax deposited with Form 7004	23b			0.
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			574.
	d Add lines 23a through 23c			23d	574.
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	574.
27 Enter amount from line 26 Credited to 2010 estimated tax ▶			27	574.	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: _____ Title: **PRESIDENT**

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Preparer's signature ▶ **Stephen D Livingston** **Date** **04/08/10** **Check if self-employed** **Preparer's SSN or PTIN** **P00526434**

Preparer's Use Only **Firm's name (or yours if self-employed), address, and ZIP code** ▶ **STEPHEN D LIVINGSTON, CPA** **EIN** **54-1366853**
737 WATCH ISLAND REACH
CHESAPEAKE VA 23320-9286 **Phone no.** **(757) 436-3141**

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement) *.. STMT.	5	547,086.
6	Total. Add lines 1 through 5	6	547,086.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	547,086.

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation Yes No

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ TREE REMOVAL b Product or service ... ▶ TREE REMOVAL		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If 'Yes,' attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year \$		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If 'Yes,' the corporation is not required to complete Schedules L and M-1		X

Schedule K Shareholders' Pro Rata Share Items

		Total amount
1	Ordinary business income (loss) (page 1, line 21)	1 -14,977.
2	Net rental real estate income (loss) (attach Form 8825)	2
3a	Other gross rental income (loss)	3a
3b	Expenses from other rental activities (attach statement)	3b
3c	Other net rental income (loss). Subtract line 3b from line 3a	3c
4	Interest income	4
5a	Dividends: a Ordinary dividends	5a
5b	b Qualified dividends	5b
6	Royalties	6
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
8b	b Collectibles (28%) gain (loss)	8b
8c	c Unrecaptured section 1250 gain (attach statement)	8c
9	Net section 1231 gain (loss) (attach Form 4797)	9
10	Other income (loss) (see instructions)	10

INCOME (LOSSES)

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ _____ (2) Amount ▶ _____	12c (2)	
	d Other deductions (see instructions) ... Type ▶ _____	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instrs) Type ▶ _____	13d	
	e Other rental credits (see instrs) Type ▶ _____	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶ _____	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶ _____		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	<i>Foreign gross income sourced at corporate level</i>		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	<i>Deductions allocated and apportioned at shareholder level</i>		
	g Interest expense	14g	
	h Other	14h	
	<i>Deductions allocated and apportioned at corporate level to foreign source income</i>		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
<i>Other information</i>			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties – gross income	15d	
	e Oil, gas, and geothermal properties – deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	1,740.
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and lines 14l	18	-14,977.

BAA

Form 1120S (2009)

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		-1,474.		11,308.
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach stmt) ... Ln. 6 . St.		0.		574.
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	384,296.		384,296.	
b	Less accumulated depreciation	362,542.	21,754.	378,534.	5,762.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach stmt) ... Ln. 14 . St.		4,780.		
15	Total assets		25,060.		17,644.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year		84,519.		104,988.
18	Other current liabilities (attach stmt) . Ln. 18 . St.		50,800.		51,427.
19	Loans from shareholders		4,110.		14,165.
20	Mortgages, notes, bonds payable in 1 year or more		23,577.		17,077.
21	Other liabilities (attach statement)				
22	Capital stock		1,000.		1,000.
23	Additional paid-in capital				
24	Retained earnings		-138,946.		-171,013.
25	Adjustments to shareholders' equity (att stmt)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		25,060.		17,644.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more – see instructions

1	Net income (loss) per books	-32,067.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest . \$ _____	
	* STMT	886.			
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 14l, not charged against book income this year (itemize):	
a	Depreciation	14,464.	a	Depreciation . . . \$ _____	
b	Travel and entertainment . \$ _____	106.			
	* STMT	1,634.	7	Add lines 5 and 6	
4	Add lines 1 through 3	-14,977.	8	Income (loss) (Schedule K, ln 18). Ln 4 less ln 7 . . .	-14,977.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	-149,867.	
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	14,977.	
5	Other reductions	1,740.	
6	Combine lines 1 through 5	-166,584.	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	-166,584.	

Schedule K-1 (Form 1120S)

2009

Final K-1

Amended K-1

Department of the Treasury Internal Revenue Service

For calendar year 2009, or tax

year beginning _____, 2009

ending _____, _____

Shareholder's Share of Income, Deductions, Credits, etc. See page 2 of form and separate instructions.

Table with 4 columns: Line number, Description, Amount, and Other information. Includes rows for Ordinary business income (loss), Net rental real estate income, Dividends, etc.

Part I Information About the Corporation

Form section for Part I containing fields A, B, and C with corporate identification and address information.

Part II Information About the Shareholder

Form section for Part II containing fields D, E, and F with shareholder identifying number and ownership percentage.

Large empty box for additional information, with 'FOR IRS USE ONLY' printed vertically on the left side.

Schedule K-1 (Form 1120S)

2009

Final K-1 Amended K-1

Department of the Treasury Internal Revenue Service

For calendar year 2009, or tax year beginning ending

Shareholder's Share of Income, Deductions, Credits, etc. See page 2 of form and separate instructions.

Table with 3 columns: Line number, Description, and Amount. Includes rows for Ordinary business income (loss) -4,493, Credits, Net rental real estate income (loss), Other net rental income (loss), Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Alternative minimum tax (AMT) items, Section 179 deduction, Items affecting shareholder basis C 522, Other deductions, and Other information.

Part I Information About the Corporation

Form section for Part I: Corporation's employer identification number (54-2052851), Corporation's name and address (ARBOR TREE CARE, INC, P.O. BOX 4277, VIRGINIA BEACH, VA 23454), and IRS Center where corporation filed return (Cincinnati, OH 45999-0013).

Part II Information About the Shareholder

Form section for Part II: Shareholder's identifying number (-1577), Shareholder's name and address (JASON R WAGNER-SCHULTZ, 405 CAREN DR, VIRGINIA BEACH, VA 23452), and Shareholder's percentage of stock ownership for tax year (30.00000 %).

FOR IRS USE ONLY

Form 1120S, Page 1, Line 5

Other Income (Loss)

LOG SALES	52,561.
FINANCE CHARGE INCOME	2,898.
CREDIT FOR FEDERAL TAX ON FUELS	35.
MISCELLANEOUS INCOME	17.
CREDIT FOR FEDERAL TAX ON FUELS	574.
Total	<u>56,085.</u>

Form 1120S, Page 1, Line 19

Other Deductions

ANSWERING SERVICE	3,322.
BANK CHARGES	592.
DUES AND SUBSCRIPTIONS	1,589.
SHOP SUPPLIES	12,194.
OFFICE SUPPLIES AND EXPENSE	3,500.
POSTAGE AND DELIVERY	804.
PRINTING	1,362.
PROFESSIONAL EDUCATION AND TRAINING	84.
PROFESSIONAL FEES	6,145.
TOLLS	500.
MILEAGE REIMBURSEMENTS	656.
TELEPHONE	14,436.
TOWING	1,038.
TRASH REMOVAL	907.
UTILITIES	2,303.
MEALS AND ENTERTAINMENT (50%)	107.
MOVING EXPENSE	2,852.
Total	<u>52,391.</u>

Form 1120S, Page 2, Schedule A, Line 5

Schedule A, Other Costs

DIRECT JOB EXPENSES - MATERIALS, SUPPLIES, ETC	12,695.
DAMAGES	4,996.
DUMP FEES	16,339.
SUBCONTRACT	366,565.
EQUIPMENT RENTAL	35,000.
FUEL	54,912.
INSURANCE	56,579.
Total	<u>547,086.</u>

Form 1120S, Page 4, Schedule M-1, Line 2

Sch M-1, Line 2

FUELS TAX CREDIT	886.
Total	<u>886.</u>

Form 1120S, Page 4, Schedule M-1, Line 3
Sch M-1, Line 3

FINES AND PENALTIES	<u>1,634.</u>
Total	<u><u>1,634.</u></u>

Form 1120S, Page 4, Schedule M-2, Line 5
Schedule M-2, Other Reductions

MEALS AND ENTERTAINMENT	106.	
FINES AND PENALTIES	1,634.	
Total	<u><u>1,740.</u></u>	

Other Current Assets:
1120S, Schedule L, Line 6

Other Current Assets:	Beginning of tax year	End of tax year
2009 FUEL TAX CREDIT REFUND DUE	0.	574.
Total	<u><u>0.</u></u>	<u><u>574.</u></u>

Other Assets:
1120S, Schedule L, Line 14

Other Assets:	Beginning of tax year	End of tax year
SECURITY DEPOSITS	4,780.	
Total	<u><u>4,780.</u></u>	

Other Current Liabilities:
1120S, Schedule L, Line 18

Other Current Liabilities:	Beginning of tax year	End of tax year
LOAN FROM GG BUSINESS ENTERPRISES INC	38,300.	38,300.
LOAN FROM GG COMMERCIAL INVESTMENTS LLC	12,500.	12,500.
PAYROLL WITHHOLDINGS	0.	627.
Total	<u><u>50,800.</u></u>	<u><u>51,427.</u></u>

2009 Virginia Form 502

Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

**Pass-Through Entity
Return of Income and Return of
Nonresident Withholding Tax**



FISCAL or SHORT Year Filer: Beginning Date _____

Check if:

- Initial return Name change Address change Change in fiscal year

Ending Date _____

Federal Employer ID Number 54-2052851		Official use only
Entity Name ARBOR TREE CARE, INC		
Number and Street P. O. BOX 4277		
Address continued		
City or Town VIRGINIA BEACH		State ZIP Code VA 23454
Date of Formation 10/03/01	Date Operations Began in Virginia 10/03/01	State or Country Where Incorporated or Organized VIRGINIA
Entity Type (Enter Code - See instructions) SC	NAICS 561730	Description of Business Activity TREE REMOVAL

- Amended return Final return Unified nonresident return filed
- Electing large partnership Subject to bank franchise tax

Number And Types Of Owners

Count all owners that were issued a federal Schedule K-1 for the taxable year and enter:

- | | | |
|---|---|------------|
| a The Total Number Of Owners (Include individuals and any other entity types) | a | <u>2</u> |
| b The Total Number Of Nonresident Individual Owners (See Instructions) | b | _____ |
| c Total Amount Withheld for Nonresident Owners (Total of "line e" from all VK-1's with withholding amounts) | c | <u>.00</u> |
| d If entity is exempt from withholding enter exemption code (see instructions) | d | _____ |

Distributive Or Pro Rata Income and Deductions

See instructions.

- | | | |
|---|---|------------------|
| 1 Total Of Taxable Income Amounts | 1 | <u>-14977.00</u> |
| 2 Total Of Deductions | 2 | <u>.00</u> |
| 3 Tax-exempt Interest Income | 3 | <u>.00</u> |

Allocation And Apportionment

- | | | |
|--|---|------------------|
| 4 Income Allocated To Virginia (From Schedule 502A, Part A, Line 2) | 4 | <u>.00</u> |
| 5 Income Allocated Outside Of Virginia (From Schedule 502A, Part A, Line 3e) | 5 | <u>.00</u> |
| 6 Apportionable Income (From Schedule 502A, Part A, Line 4) | 6 | <u>-14977.00</u> |
| 7 Virginia Apportionment Percentage (From Schedule 502A, Part B or Part C or 100%) | 7 | <u>100.00 %</u> |

Virginia Additions – See Schedule 502ADJ For Other Additions

- | | | |
|---|----|-------------|
| 8 Fixed-date Conformity – Depreciation | 8 | <u>0.00</u> |
| 9 Fixed-date Conformity – Other | 9 | <u>0.00</u> |
| 10 Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions) ... | 10 | <u>.00</u> |
| 11 Interest On Municipal or State Obligations Other Than From Virginia | 11 | <u>.00</u> |
| 12 Total additions from attached Schedule 502ADJ, Section A, line 5 | 12 | <u>.00</u> |
| 13 Total additions (Line 8-12) | 13 | <u>0.00</u> |

Virginia Subtractions – See Schedule 502ADJ For Other Subtractions

- | | | |
|---|----|------------|
| 14 Fixed-date Conformity – Depreciation | 14 | <u>.00</u> |
| 15 Fixed-date Conformity – Other | 15 | <u>.00</u> |



16	Income From Obligations Of The United States	16	<u>.00</u>
17	Total Subtractions from attached Schedule 502ADJ, Section B, line 5	17	<u>.00</u>
18	Total Subtractions (Add lines 14-17)	18	<u>.00</u>

Virginia Tax Credits And Related Information From Schedule 502ADJ

19	Total nonrefundable credits (From Section C, Line 26 from attached Schedule 502ADJ)	19	<u>.00</u>
20	Total refundable credits (From Section C, Line 32 from attached Schedule 502ADJ)	20	<u>.00</u>

Reconciliation of Withholding, Penalties, Interest and Overpayment/Tax Due

Section 1: Withholding Payment Reconciliation

1	Total withholding tax due for nonresident owners	1	<u>.00</u>
2	Total withholding tax paid	2	<u>.00</u>
3	Overpayment (If line 2 is greater than line 1, subtract line 1 from line 2)	3	<u>.00</u>
4	Balance of tax due (If line 2 is less than line 1, subtract line 2 from line 1)	4	<u>.00</u>

Section 2: Penalty and Interest Charges on Withholding Tax

5	Extension penalty (may apply if the difference between line 1 and line 2 is more than 10 percent of line 1)	5	<u>.00</u>
6	Late filing penalty (will apply if there is a balance due on line 4 and Form 502 is being filed more than six months after the original due date)	6	<u>.00</u>
7	Interest (may apply if there is a balance due on line 4)	7	<u>.00</u>
8	Total penalty and interest charges due (add lines 5, 6, and 7)	8	<u>.00</u>

Section 3: Penalty for Late Filing of Form 502

9	If Form 502 is being filed more than six months after the original due date, or more than 30 days after the federal extended due date, enter \$1,200	9	<u>.00</u>
---	--	---	------------

Section 4: Disposition of Overpayment

10	Net overpayment. Subject lines 8 and 9 from line 3. If lines 8 and 9 exceed line 3, go to line 13 below	10	<u>.00</u>
11	Amount of overpayment to be credited to 2010	11	<u>.00</u>
12	Amount of overpayment to be refunded	12	<u>.00</u>

Section 5: Total Payment Due With Form 502

13	Balance of tax due from line 4, or total of lines 8 and 9 less line 3, whichever is applicable	13	<u>.00</u>
14	Penalty and interest charges on withholding tax from line 8 if not included on line 13	14	<u>.00</u>
15	Late filing penalty from line 9 if not included on line 13	15	<u>.00</u>
16	Total payment due (Add lines 13, 14, and 15)	16	<u>.00</u>

By checking the box to the right, I (we) authorize the Department of Taxation to discuss this return with the undersigned preparer **X**

I, the undersigned owner and authorized representative of the pass-through entity for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements and attachments) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the tax laws of the Commonwealth of Virginia. A preparer other than the authorized representative declares the same, and such declaration is based on all information of which he or she has any knowledge.

<u>PRESIDENT</u>		(Title)	(Date)
(Signature of Owner or Authorized Representative)			
(Phone Number)	<u>STEPHEN D LIVINGSTON, CPA</u>		
<u>Stephen D Livingston</u>	<u>737 WATCH ISLAND REACH</u>	<u>04/08/10</u>	(Date)
(Individual or Firm, Signature of Preparer)	<u>CHESAPEAKE</u>	<u>VA 23320-9286</u>	(Address)
<u>(757) 436-3141</u>	Preparer's FEIN, PTIN or SSN <u>54-1366853</u>	Approved Vendor Code <u>1030</u>	
(Phone Number)			

Attach a copy of your Federal Return and Schedule VK-1 for each owner to the Form 502. Do Not Attach Form 765 With This Return – Mail to Address On Form 765

**2009 VIRGINIA
Schedule VK-1
(Form 502)**

**Owner's Share of Income And
Virginia Modifications And Credits**



Check If -

Final

Amended Return

Check Here if Owner is Participating in an Individual Unified Nonresident Return

Owner Information

Pass-Through Entity (PTE) Information

Name CARMEN R GLOVER	Federal Employer ID No. or SSN -6019
Address 404 INDIAN AVENUE	
City or Town State ZIP Code VIRGINIA BEACH VA 23451	

Name ARBOR TREE CARE, INC	Federal Employer ID Number 54-2052851
Address P. O. BOX 4277	
Tax Year End Date 12/31/2009	
City or Town State ZIP Code VIRGINIA BEACH VA 23454	

Additional Owner Information

- a Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY) 10/03/2001
- b Owner's Entity Type (Enter code; see instructions) RES
- c Owner's Participation Type (Enter code; see instructions) SHR
- d Owner's Participation Percentage (Example 47.35% – see instructions) 70.00 %
- e Amount Withheld by PTE for Owner
- f If Owner or Entity is exempt from withholding enter exemption code (see instructions)

Distributive or Pro Rata Income and Deductions

See instructions.

- 1 Total of Taxable Income Amounts 1 -10484 .00
- 2 Total of Deductions 2 .00
- 3 Tax-exempt Interest Income 3 .00

Allocation And Apportionment

- 4 Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 2) 4 .00
- 5 Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 3e) 5 .00
- 6 Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A, Line 4) 6 -10484 .00
- 7 Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C or 100%) 7 100.00 %

Virginia Additions – Owner's Share

- 8 Fixed-date Conformity – Depreciation 8 0 .00
- 9 Fixed-date Conformity – Other 9 0 .00
- 10 Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions) ... 10 .00
- 11 Interest On Municipal Or State Obligations Other Than From Virginia 11 .00
- 12 Other additions (see instructions for addition codes)

Code	Amount	Code	Amount
12a <input type="checkbox"/>	<u>.00</u>	12b <input type="checkbox"/>	<u>.00</u>
12c <input type="checkbox"/>	<u>.00</u>	12d <input type="checkbox"/>	<u>.00</u>

- 13 Total Additions (add lines 8-11 and 12a-12d) 13 0 .00

Virginia Subtractions – Owner's Share

- 14 Fixed-date Conformity – Depreciation 14 .00
- 15 Fixed-date Conformity – Other 15 .00
- 16 Income From Obligations of the United States 16 .00
- 17 Other subtractions (see instructions for subtraction codes)

Code	Amount	Code	Amount
17a <input type="checkbox"/>	<u>.00</u>	17b <input type="checkbox"/>	<u>.00</u>
17c <input type="checkbox"/>	<u>.00</u>	17d <input type="checkbox"/>	<u>.00</u>

- 18 Total Subtractions (Add lines 14-16 and 17a-17d) 18 .00



Owner Federal Employer ID Number or SSN -6019
PTE Federal Employer ID Number 2851

CARMEN R GLOVER

SECTION C – Virginia Tax Credits And Related Information
Nonrefundable Credits

1	State Income Tax Paid (See instructions)	1	<u> .00 </u>
2	Neighborhood Assistance Act Credit	2	<u> .00 </u>
3	Enterprise Zone Act General Tax Credit	3	<u> .00 </u>
4	Enterprise Zone Act Zone Investment Tax Credit	4	<u> .00 </u>
5	Reserved for future use	5	<u> .00 </u>
6	Conservation Tillage Equipment Credit	6	<u> .00 </u>
7	Bio-Diesel Credit	7	<u> .00 </u>
8	Fertilizer & Pesticide Application Equipment Credit	8	<u> .00 </u>
9	Recyclable Materials Processing Equipment Credit	9	<u> .00 </u>
10	Rent Reduction Program Credit	10	<u> .00 </u>
11	Vehicle Emissions Testing Equipment Credit	11	<u> .00 </u>
12	Major Business Facility Job Tax Credit	12	<u> .00 </u>
13	Clean Fuel Vehicle Job Creation Tax Credit	13	<u> .00 </u>
14	Day-care Facility Investment Tax Credit	14	<u> .00 </u>
15	Low-income Housing Tax Credit	15	<u> .00 </u>
16	Agricultural Best Management Practices Tax Credit	16	<u> .00 </u>
17	Worker Retraining Credit	17	<u> .00 </u>
18	Waste Motor Oil Burning Equipment Credit	18	<u> .00 </u>
19	Riparian Forest Buffer Protection For Waterways	19	<u> .00 </u>
20	Virginia Coal And Production Incentive Tax Credit	20	<u> .00 </u>
21	Enter the amount of credit assigned to another party	21	<u> .00 </u>
22	Virginia Coal And Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20)	22	<u> .00 </u>
23	Historic Rehabilitation Tax Credit	23	<u> .00 </u>
24	Land Preservation Tax Credit	24	<u> .00 </u>
25	Qualified Equity & Subordinated Debt Investments Tax Credit	25	<u> .00 </u>
26	Total Nonrefundable credits (Total lines 1-19 and 22-25)	26	<u> .00 </u>

Refundable Credits

27	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2009 Schedule 306B	27	<u> .00 </u>
28	Full credit: Enter amount from 2009 Form 306, line 12a	28	<u> .00 </u>
29	Full credit: Enter amount from your 2009 Form 306, line 12b	29	<u> .00 </u>
30	85% Credit: Enter amount from 2009 Form 306, line 13a	30	<u> .00 </u>
31	90% Credit: Enter amount from your 2009 Form 306, line 13b	31	<u> .00 </u>
32	Total Coal Related Tax Credits allowable this year: Add Lines 28, 29, 30 and 31	32	<u> .00 </u>
33	2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return. Enter amount from your 2009 Form 306, Line 11	33	<u> .00 </u>

Notice

You have received this Schedule VK-1 because the above named Pass-through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia income tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov. or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

**2009 VIRGINIA
Schedule VK-1
(Form 502)**

**Owner's Share of Income And
Virginia Modifications And Credits**



Check If -

Final

Amended Return

Check Here if Owner is Participating in an Individual Unified Nonresident Return

Owner Information

Pass-Through Entity (PTE) Information

Name JASON R WAGNER-SCHULTZ	Federal Employer ID No. or SSN -1577
Address 405 CAREN DR	
City or Town State ZIP Code VIRGINIA BEACH VA 23452	

Name ARBOR TREE CARE, INC	Federal Employer ID Number 54-2052851
Address P. O. BOX 4277	
Tax Year End Date 12/31/2009	
City or Town State ZIP Code VIRGINIA BEACH VA 23454	

Additional Owner Information

- a Date Owner Acquired Interest In The Pass-Through Entity (MM/DD/YYYY) 10/03/2001
- b Owner's Entity Type (Enter code; see instructions) RES
- c Owner's Participation Type (Enter code; see instructions) SHR
- d Owner's Participation Percentage (Example 47.35% – see instructions) 30.00 %
- e Amount Withheld by PTE for Owner
- f If Owner or Entity is exempt from withholding enter exemption code (see instructions)

Distributive or Pro Rata Income and Deductions

See instructions.

- 1 Total of Taxable Income Amounts 1 -4493 .00
- 2 Total of Deductions 2 .00
- 3 Tax-exempt Interest Income 3 .00

Allocation And Apportionment

- 4 Income Allocated To Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 2) 4 .00
- 5 Income Allocated Outside Of Virginia (Owner's Share From PTE's Schedule 502A, Part A, Line 3e) 5 .00
- 6 Apportionable Income (Owner's Share From PTE's Schedule 502A, Part A, Line 4) 6 -4493 .00
- 7 Virginia Apportionment Percentage (From PTE's Schedule 502A, Part B or Part C or 100%) 7 100.00 %

Virginia Additions – Owner's Share

- 8 Fixed-date Conformity – Depreciation 8 0 .00
- 9 Fixed-date Conformity – Other 9 0 .00
- 10 Net Income Tax Or Other Tax Used As A Deduction In Determining Taxable Income (See Instructions) ... 10 .00
- 11 Interest On Municipal Or State Obligations Other Than From Virginia 11 .00
- 12 Other additions (see instructions for addition codes)

Code	Amount	Code	Amount
12a <input type="checkbox"/>	<u>.00</u>	12b <input type="checkbox"/>	<u>.00</u>
12c <input type="checkbox"/>	<u>.00</u>	12d <input type="checkbox"/>	<u>.00</u>

- 13 Total Additions (add lines 8-11 and 12a-12d) 13 0 .00

Virginia Subtractions – Owner's Share

- 14 Fixed-date Conformity – Depreciation 14 .00
- 15 Fixed-date Conformity – Other 15 .00
- 16 Income From Obligations of the United States 16 .00
- 17 Other subtractions (see instructions for subtraction codes)

Code	Amount	Code	Amount
17a <input type="checkbox"/>	<u>.00</u>	17b <input type="checkbox"/>	<u>.00</u>
17c <input type="checkbox"/>	<u>.00</u>	17d <input type="checkbox"/>	<u>.00</u>

- 18 Total Subtractions (Add lines 14-16 and 17a-17d) 18 .00

2009 Virginia
Schedule VK-1

Page 2



Owner Federal Employer ID Number or SSN -1577
PTE Federal Employer ID Number 2851

JASON R WAGNER-SCHULTZ

SECTION C – Virginia Tax Credits And Related Information
Nonrefundable Credits

1	State Income Tax Paid (See instructions)	1	<u>.00</u>
2	Neighborhood Assistance Act Credit	2	<u>.00</u>
3	Enterprise Zone Act General Tax Credit	3	<u>.00</u>
4	Enterprise Zone Act Zone Investment Tax Credit	4	<u>.00</u>
5	Reserved for future use	5	<u>.00</u>
6	Conservation Tillage Equipment Credit	6	<u>.00</u>
7	Bio-Diesel Credit	7	<u>.00</u>
8	Fertilizer & Pesticide Application Equipment Credit	8	<u>.00</u>
9	Recyclable Materials Processing Equipment Credit	9	<u>.00</u>
10	Rent Reduction Program Credit	10	<u>.00</u>
11	Vehicle Emissions Testing Equipment Credit	11	<u>.00</u>
12	Major Business Facility Job Tax Credit	12	<u>.00</u>
13	Clean Fuel Vehicle Job Creation Tax Credit	13	<u>.00</u>
14	Day-care Facility Investment Tax Credit	14	<u>.00</u>
15	Low-income Housing Tax Credit	15	<u>.00</u>
16	Agricultural Best Management Practices Tax Credit	16	<u>.00</u>
17	Worker Retraining Credit	17	<u>.00</u>
18	Waste Motor Oil Burning Equipment Credit	18	<u>.00</u>
19	Riparian Forest Buffer Protection For Waterways	19	<u>.00</u>
20	Virginia Coal And Production Incentive Tax Credit	20	<u>.00</u>
21	Enter the amount of credit assigned to another party	21	<u>.00</u>
22	Virginia Coal And Production Incentive Tax Credit available for use by owner (Subtract line 21 from line 20)	22	<u>.00</u>
23	Historic Rehabilitation Tax Credit	23	<u>.00</u>
24	Land Preservation Tax Credit	24	<u>.00</u>
25	Qualified Equity & Subordinated Debt Investments Tax Credit	25	<u>.00</u>
26	Total Nonrefundable credits (Total lines 1-19 and 22-25)	26	<u>.00</u>

Refundable Credits

27	100% Coalfield Employment Enhancement and/or Virginia Coal Employment and Production Incentive Tax Credits from Line 1 of your 2009 Schedule 306B	27	<u>.00</u>
28	Full credit: Enter amount from 2009 Form 306, line 12a	28	<u>.00</u>
29	Full credit: Enter amount from your 2009 Form 306, line 12b	29	<u>.00</u>
30	85% Credit: Enter amount from 2009 Form 306, line 13a	30	<u>.00</u>
31	90% Credit: Enter amount from your 2009 Form 306, line 13b	31	<u>.00</u>
32	Total Coal Related Tax Credits allowable this year: Add Lines 28, 29, 30 and 31	32	<u>.00</u>
33	2009 Coalfield Employment Enhancement Tax Credit earned to be used when completing your 2012 return. Enter amount from your 2009 Form 306, Line 11	33	<u>.00</u>

Notice

You have received this Schedule VK-1 because the above named Pass-through Entity (PTE) earned income from Virginia sources and has passed through to you a portion of that Virginia source income based on your ownership of the PTE. A copy of this schedule has been filed with the Virginia Department of Taxation. Everyone who receives Virginia source income is subject to taxation by Virginia regardless of state of residency or domicile. You may be required to file a Virginia tax return even though you may be a nonresident individual or a business domiciled outside of Virginia. To determine if you are required to file a Virginia income tax return, consult your tax professional. Information and forms may be obtained at www.tax.virginia.gov. or call the Virginia Department of Taxation at 804-367-8031 (individuals) or 804-367-8037 (businesses).

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

In re Arbor Tree Care, 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>
BanCorp P.O. Box 981023 West Sacramento, CA 95798-1023	BanCorp P.O. Box 981023 West Sacramento, CA 95798-1023	Chevy Kodiak (Title problem, never turned over from First Sierra/Bancorp Equipment Lease Agreement)	Disputed	Unknown (2,200.00 secured)
BB&T Bankcard Corporation P.O. Box 580362 Charlotte, NC 28258-0362	BB&T Bankcard Corporation P.O. Box 580362 Charlotte, NC 28258-0362	credit card		21,908.52
City of Virginia Beach Municipal Center, Bldg #1 2401 Courthouse Drive Virginia Beach, VA 23456-9018	City of Virginia Beach Municipal Center, Bldg #1 2401 Courthouse Drive Virginia Beach, VA 23456-9018	2009 Business License late penalty and interest		320.00
Griffith & Wheat, PLLC 1050 17th Street, N.W. Suite 600 Washington, DC 20036	Griffith & Wheat, PLLC 1050 17th Street, N.W. Suite 600 Washington, DC 20036	Legal services		26,885.80
Hartford Underwriters Insurance Company P.O. Box 3556 Orlando, FL 32802	Hartford Underwriters Insurance Company P.O. Box 3556 Orlando, FL 32802	Judgment		114,225.00
Internal Revenue Service Centralized Insolvency Operati P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Centralized Insolvency Operati P.O. Box 21126 Philadelphia, PA 19114	Withholding Taxes, For Notice Purposes Only		Unknown
LNC5 1341 Crossways Blvd Chesapeake, VA 23320	LNC5 1341 Crossways Blvd Chesapeake, VA 23320	Advertising		6,300.00
Supermedia ATTN: Customer Svc. Dept. P.O. Box 610830 DFW Airport, TX 75261-0830	Supermedia ATTN: Customer Svc. Dept. P.O. Box 610830 DFW Airport, TX 75261-0830	Advertising Arrearages		51,528.03

B4 (Official Form 4) (12/07) - Cont.
 In re **Arbor Tree Care, 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>
Towne Bank P.O. Box 2676 Norfolk, VA 23501-2676	Towne Bank P.O. Box 2676 Norfolk, VA 23501-2676	credit card		57,390.11
Treasurer of Virginia Beach City of Va Beach 2401 Courthouse Drive Virginia Beach, VA 23456	Treasurer of Virginia Beach City of Va Beach 2401 Courthouse Drive Virginia Beach, VA 23456	Business Property Taxes		2,096.34
Tree Care Services, Inc. P.O. Box 3036 Virginia Beach, VA 23454	Tree Care Services, Inc. P.O. Box 3036 Virginia Beach, VA 23454	Contractor Services		2,300.00
Virginia Department of Taxation P.O. Box 2156 Richmond, VA 23218	Virginia Department of Taxation P.O. Box 2156 Richmond, VA 23218	Consumer Use Tax	Disputed	11,198.27
Wachovia Bank Commercial Loan Services P.O. Box 740502 Atlanta, GA 30374	Wachovia Bank Commercial Loan Services P.O. Box 740502 Atlanta, GA 30374	Business Line of Credit		24,000.00

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

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date April 29, 2010

Signature /s/ Carmen R. Glover
Carmen R. Glover
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
Eastern District of Virginia**

In re Arbor Tree Care, Inc.
Debtor

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

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

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Carmen R. Glover 404 Indian Avenue Virginia Beach, VA 23451	common stock	70%	common stock
Jason R. Wagner-Schultz 405 Caren Drive Virginia Beach, VA 23452	common stock	30%	common stock

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF 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 of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date April 29, 2010

Signature /s/ Carmen R. Glover
Carmen R. Glover
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.

BanCorp
P.O. Box 981023
West Sacramento, CA 95798-1023

BB&T Bankcard Corporation
P.O. Box 580362
Charlotte, NC 28258-0362

Carmen R. Glover
404 Indian Avenue
Virginia Beach, VA 23451

City of Virginia Beach
Municipal Center, Bldg #1
2401 Courthouse Drive
Virginia Beach, VA 23456-9018

Clean Lawn Services, Inc.
519 Pinewood Drive
Virginia Beach, VA 23451

Garry P. Senato
519 Pinewood Drive
Virginia Beach, VA 23451

GG Business Enterprises, Inc.
404 Indian Avenue
Virginia Beach, VA 23451

GG Commercial Investments, LLC
404 Indian Avenue
Virginia Beach, VA 23451

Griffith & Wheat, PLLC
1050 17th Street, N.W.
Suite 600
Washington, DC 20036

Hartford Underwriters
Insurance Company
P.O. Box 3556
Orlando, FL 32802

Idearc Media Corp/SuperMedia
ATTN: Customer Svc. Dept.
P.O. Box 610830
Dallas, TX 75261-0830

Internal Revenue Service
Centralized Insolvency Operati
P.O. Box 21126
Philadelphia, PA 19114

Jason R. Wagner-Schultz
405 Caren Drive
Virginia Beach, VA 23452

LNC5
1341 Crossways Blvd
Chesapeake, VA 23320

Supermedia
ATTN: Customer Svc. Dept.
P.O. Box 610830
DFW Airport, TX 75261-0830

Superpages.com
ATTN: Customer Svc. Dept.
P.O. Box 610830
Dallas, TX 75261-0830

Szabo Associates, Inc.
3355 Lenox Rd, N.E.
Ninth Floor
Atlanta, GA 30326-1332

Towne Bank
P.O. Box 2676
Norfolk, VA 23501-2676

Treasurer of Virginia Beach
City of Va Beach
2401 Courthouse Drive
Virginia Beach, VA 23456

Tree Care Services, Inc.
P.O. Box 3036
Virginia Beach, VA 23454

Virginia Department of
Taxation
P.O. Box 2156
Richmond, VA 23218

Wachovia Bank
Commercial Loan Services
P.O. Box 740502
Atlanta, GA 30374

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

In re Arbor Tree Care, Inc.

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Arbor Tree Care, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s) equity interests, or states that there are no entities to report under FRBP 7007.1:

■ None [*Check if applicable*]

April 29, 2010

Date

/s/ Harry W. Jernigan, III

Harry W. Jernigan, III 30278

Signature of Attorney or Litigant

Counsel for Arbor Tree Care, Inc.**HARRY JERNIGAN CPA ATTORNEY, P.C.**

258 N Witchduck Road

Suite C

Virginia Beach, VA 23462

757-490-2200 Fax:757-490-0280