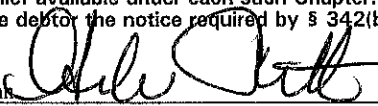
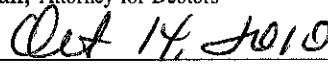


United States Bankruptcy Court For the Western District of Wisconsin					Voluntary Petition									
Name of Debtor (if individual, enter Last, First, Middle): Mississippi Sports and Recreation, Inc.					Name of Joint Debtor (Spouse) (Last, First, Middle):									
All other names used by the Debtor 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./Complete EIN or other Tax I.D. No. (if more than one, state all): 30-1527265					Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all):									
Street Address of Debtor (No. & Street, City, State & Zip Code): E870 Ghelf Rd. Hwy. 35 Desoto, WI 54624					Street Address of Joint Debtor (No. & Street, City, State & Zip Code):									
County of Residence or Principal Place of Business: Vernon					County of Residence or Principal Place of Business:									
Mailing Address of Debtor (if different from street address):					Mailing Address of Joint Debtor (if different from street address):									
Location of Principal Assets of Business Debtor (if different from street address above):														
<b>Type of Debtor</b> (Form of Organization) (Check one Box) Individual (includes Joint Debtor) See Exhibit D on page 2 of this form <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) Partnership Other (If debtor is not one of the above entities, check this box and state type of entity below).					<b>Nature of Business</b> (Check all applicable boxes) Health Care Business Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) Railroad Stockbroker Commodity Broker Clearing Bank <input checked="" type="checkbox"/> Other <b>Tax Exempt Entity</b> (Check box, if applicable) Debtor is a tax-exempt organization under Title 25 of the United States Code (the Internal Revenue Code)					<b>Chapter or Section of Bankruptcy Code Under Which The Petition is Filed</b> (Check one box) Chapter 7 <input checked="" type="checkbox"/> Chapter 11 Chapter 15 Petition for Recognition of a Foreign Main Proceeding Chapter 9 Chapter 12 Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Chapter 13				
					<b>Nature of Debts</b> (Check one box) Debts are primarily consumer debts <input checked="" type="checkbox"/> Debts are primarily Business Debts Defined in 11 U.S. C. § 101(8) as (incurred by an individual primarily for a Personal, family, or household purpose.)									
<b>Chapter 11 Debtors</b> <b>Check one Box:</b> <input checked="" type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101(51D) Debtor is not a small business defined in 11 U.S.C. § 101(51D) <b>Check if:</b> 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). <b>Check all applicable boxes:</b> A Plan is being filed with this Petition. Acceptance of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b)					<b>Filing Fee</b> (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the Court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form No. 3A. Filing Fee waiver requested (Applicable to Chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.									
<b>Statistical/Administrative Information</b> (Estimates only) <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.										THIS SPACE IS FOR COURT USE ONLY				
Estimated Number of Creditors 1-49 50-99 100-199 200-999 1,000-5,000 5,0001-10,000.00 10,001-25,000.00 25,001-50,000 50,001-100,000 Over 100,000 <input checked="" type="checkbox"/>														
Estimated Assets \$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 checked="" type="checkbox"/>														
Estimated Liabilities \$0 to \$50,000 \$50,001 to \$100,000 \$100,001 to \$500,000 \$500,000.01 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 checked="" type="checkbox"/>														

<b>Voluntary Petition</b>		Name of Debtor(s): Mississippi Sports and Recreation, Inc.	
<i>(This page must be completed and filed in every case.)</i>			
<b>Prior Bankruptcy Case Filed Within Last 8 Years (If more than one, attach additional sheet)</b>			
Location where filed: None	Case No:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)</b>			
Name of Debtor: None	Case No:	Date Filed:	
District: None	Relationship:	Judge:	
<b>Signatures</b>			
<p style="text-align: center;"><b>Exhibit A</b></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>Exhibit A is attached and made a part of this petition.</p>		<p style="text-align: center;"><b>Exhibit B</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 § 342(b) of the Bankruptcy Code.</p> <p style="text-align: right;">   s/Galen W. Pittman  Galen W. Pittman, Attorney for Debtors    Date _____ </p>	
<p style="text-align: center;"><b>Exhibit C</b></p> <p>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?</p> <p>Yes, and Exhibit C is attached and made a part of this petition.</p> <p><input checked="" type="checkbox"/> No</p>			
<b>Exhibit D</b>			
<p>(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)</p> <p>___ Exhibit D completed and signed by the debtor is attached and made a part of this petition.</p> <p>If this is a joint petition:</p> <p>___ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.</p>			
<b>Information Regarding the Debtor Venue</b>			
<b>(Check any applicable box)</b>			
<p><input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this Petition or for a longer part of such 180 days than in any other District.</p> <p>There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.</p> <p>Debtors is a debtor in 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.</p>			
<b>Statement by a Debtor Who Resides as a Tenant of Residential Property</b>			
<b>Check all applicable boxes.</b>			
<p>Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following)</p> <p>Name of Landlord that obtained Judgment _____</p> <p>Address of Landlord _____</p> <p>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</p> <p>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.</p> <p>Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).</p>			

**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.

I request relief in accordance with the Chapter of Title 11, United State Code, specified in this petition.

Debtor

Debtor

Date

**Signature of Attorney**

s/Galen W. Pittman

Galen W. Pittman, Attorney for Debtor(s)

Galen W. Pittman, S.C

300 North Second St., Ste. 210

Post Office Box 668

La Crosse, Wisconsin 54602-0668

(608) 784-0841

*Oct 14, 2010*

Date

**Signature of Debtor (Corporation/Partnership)**

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

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

Maureen A. Sommerfeld

Signature of Authorized Individual

Maureen A. Sommerfeld

Printed Name of Authorized Individual

President

title of Authorized Individual

Date

*10/14/10*

**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 a 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 title 11, United States Code. Certified copies of the documents required by § 1515 of title 11 are attached.

Pursuant to § 1511 of title 11, United States Code, 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.

(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 notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B is attached.

Printed Name of Bankruptcy Petition Preparer

Social Security Number

Address

Signature of Bankruptcy 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.

Signature of Bankruptcy Petition Preparer

Date

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.

**United States Bankruptcy Court  
Western District Of Wisconsin**

**In re: Mississippi Sports and Recreation Inc.**

**Debtor(s)**

Case No. \_\_\_\_\_

Chapter 11

**DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR**

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

For legal services, I have agreed to accept .....\$ Billed at hourly  
rate of \$200.00 per hour

Prior to the filing of this statement I have received ..... \$10,000.00

Balance Due ..... \$ Will be billed at  
hourly rate of \$200.00 against retainer

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

X Debtor \_\_\_\_\_ Other (specify)

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

X Debtor \_\_\_\_\_ Other (specify)

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

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

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

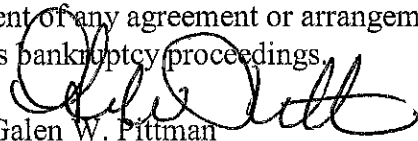
- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
  - b. Preparation and filing of any petition, schedules, statements of affairs and plan, which may be required;
  - c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
  - d. Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
6. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

Any Audit by U.S. Trustee of Means Test.

#### **CERTIFICATION**

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

Oct 14, 2010  
Date

  
s/Galen W. Pittman  
Signature of Attorney

GALEN W. PITTMAN, S.C.  
Name of law firm

INTERNAL REVENUE SERVICE  
Patricia Patton, Bankruptcy Specialist  
Wells Fargo Place  
30 East 7th Street, Ste. 1222  
M/S 5700  
St. Paul, MN 55101

Wisconsin Department of Revenue  
Post Office Box 8902  
Madison, WI 53708

U. S. TRUSTEE OFFICE  
780 Regent Street  
Suite 304  
Madison, WI 53715

G&F Distributors  
Post Office Box 8  
Viroqua, WI 54665

Mary Batt  
Wisconsin Dept. of Justice  
Post Office Box 7857  
Madison, WI 53707-7857

Maureen Ann Sommerfeld  
E888-B Ghelf Road  
Desoto, WI 54624

National Commercial Mortgage Inc.  
5512 Merrick Road  
Massapequa, NY 11758

Preferred Distributors  
Post Office Box 30  
Prairie du Chien, WI 53821

S&S Distributors  
Post Office Box 281  
Sparta, WI 54656-0281

State of Wisconsin  
Acting on behalf of DNR  
17 West Main Street  
Post Office Box 7857  
Madison, WI 53707-7857

Treasurer  
Vernon County  
Room 207  
Post Office Box 49  
Viroqua, WI 54665

20 LARGEST UNSECURED CREDITORS

1.	Maureen Ann Sommerfeld E888-B Ghelf Road Desoto, WI 54624	\$750,000.00
2.	Preferred Distributors Post Office Box 30 Prairie du Chien, WI 53821	\$1,100.00
3.	S&S Distributors Post Office Box 281 Sparta, WI 54656-0281	\$500.00
4.	G&F Distributors Post Office Box 8 Viroqua, WI 54665	\$200.00