

United States Bankruptcy Court Northern District of Ohio		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): T.H.E.M. of Ohio, 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) 34-1143511		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): 16645 Granite Road Maple Heights, OH <div style="text-align: right; font-size: small;">ZIP Code 44137</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: Cuyahoga		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</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): 16645 Granite Road Maple Heights, OH 44137		
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <div style="display: flex; justify-content: space-between;"> <div> <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 </div> <div> <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 </div> </div> Nature of Debts (Check one box) <div style="display: flex; justify-content: space-between;"> <div> <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." </div> <div> <input checked="" type="checkbox"/> Debts are primarily business debts. </div> </div>
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. Estimated Number of Creditors <div style="display: flex; justify-content: space-between; font-size: x-small;"> <div><input type="checkbox"/> 1-49</div> <div><input type="checkbox"/> 50-99</div> <div><input checked="" type="checkbox"/> 100-199</div> <div><input type="checkbox"/> 200-999</div> <div><input type="checkbox"/> 1,000-5,000</div> <div><input type="checkbox"/> 5,001-10,000</div> <div><input type="checkbox"/> 10,001-25,000</div> <div><input type="checkbox"/> 25,001-50,000</div> <div><input type="checkbox"/> 50,001-100,000</div> <div><input type="checkbox"/> OVER 100,000</div> </div> Estimated Assets <div style="display: flex; justify-content: space-between; font-size: x-small;"> <div><input type="checkbox"/> \$0 to \$50,000</div> <div><input type="checkbox"/> \$50,001 to \$100,000</div> <div><input type="checkbox"/> \$100,001 to \$500,000</div> <div><input type="checkbox"/> \$500,001 to \$1 million</div> <div><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</div> <div><input type="checkbox"/> \$10,000,001 to \$50 million</div> <div><input type="checkbox"/> \$50,000,001 to \$100 million</div> <div><input type="checkbox"/> \$100,000,001 to \$500 million</div> <div><input type="checkbox"/> \$500,000,001 to \$1 billion</div> <div><input type="checkbox"/> More than \$1 billion</div> </div> Estimated Liabilities <div style="display: flex; justify-content: space-between; font-size: x-small;"> <div><input type="checkbox"/> \$0 to \$50,000</div> <div><input type="checkbox"/> \$50,001 to \$100,000</div> <div><input type="checkbox"/> \$100,001 to \$500,000</div> <div><input type="checkbox"/> \$500,001 to \$1 million</div> <div><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</div> <div><input type="checkbox"/> \$10,000,001 to \$50 million</div> <div><input type="checkbox"/> \$50,000,001 to \$100 million</div> <div><input type="checkbox"/> \$100,000,001 to \$500 million</div> <div><input type="checkbox"/> \$500,000,001 to \$1 billion</div> <div><input type="checkbox"/> More than \$1 billion</div> </div>		THIS SPACE IS FOR COURT USE ONLY

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): T.H.E.M. of Ohio, 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:	
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b). X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) <div style="text-align: center;"> _____ (Name of landlord that obtained judgment) </div> <div style="text-align: center;"> _____ (Address of landlord) </div>			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): T.H.E.M. of Ohio, Inc.
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X <u>/s/ Harry W. Greenfield</u> Signature of Attorney for Debtor(s)</p> <p><u>Harry W. Greenfield 0003839</u> Printed Name of Attorney for Debtor(s)</p> <p><u>Buckley King, LPA</u> Firm Name</p> <p><u>1400 Fifth Third Center</u> <u>600 Superior Avenue, East</u> <u>Cleveland, OH 44114</u></p> <p>_____ Address</p> <p><u>(216) 363-1400 Fax: (216) 579-1020</u> Telephone Number</p> <p><u>February 9, 2010</u> Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:</p> <p>_____ If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>/s/ Charles Messina</u> Signature of Authorized Individual</p> <p><u>Charles Messina</u> Printed Name of Authorized Individual</p> <p><u>Chairman & CEO</u> Title of Authorized Individual</p> <p><u>February 9, 2010</u> Date</p>	

United States Bankruptcy Court
Northern District of Ohio

In re T.H.E.M. of Ohio, 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) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
ADAPT-A-PAK 9215 S. STATE ROAD 201 Tipp City, OH 45371	ADAPT-A-PAK 9215 S. STATE ROAD 201 Tipp City, OH 45371	Suit on account	Disputed	328,631.94
BRENDAMOUR WAREHOUSING 11400 GROOMS RD. Cincinnati, OH 45242	BRENDAMOUR WAREHOUSING 11400 GROOMS RD. Cincinnati, OH 45242	Real estate lease		130,258.87
CBIZ INSURANCE SERVICES, INC. 44 BALTIMORE STREET CUMBERLAND, MD 21502	CBIZ INSURANCE SERVICES, INC. 44 BALTIMORE STREET CUMBERLAND, MD 21502	Officer and Director insurance premiums		27,986.00
CUYAHOGA COUNTY TREASURER 1219 ONTARIO ST CLEVELAND, OH 44101	CUYAHOGA COUNTY TREASURER 1219 ONTARIO ST CLEVELAND, OH 44101	Unpaid taxes		50,439.42
GEORGIA PACIFIC 133 PEACHTREE STREET, NE Atlanta, GA 30303	GEORGIA PACIFIC 133 PEACHTREE STREET, NE Atlanta, GA 30303	Trade debt		111,706.80
HERTZ PENSKE TRUCK LEASING, INC. 600 PARSIPPANY ROAD Parsippany, NJ 07054	HERTZ PENSKE TRUCK LEASING, INC. 600 PARSIPPANY ROAD Parsippany, NJ 07054	(5) 2005 Freightliner Trucks		23,278.44
INNERPAC INC 8018 SOLUTIONS CENTER CHICAGO, IL 60677	INNERPAC INC 8018 SOLUTIONS CENTER CHICAGO, IL 60677	Trade debt		17,360.02
INTERNATIONAL PAPER P.O. BOX 644095 PITTSBURGH, PA 15264	INTERNATIONAL PAPER P.O. BOX 644095 PITTSBURGH, PA 15264	Trade debt		1,665,058.78
L'OREAL USA 10345 PHILIPP PARKWAY STREETSBORO, OH 44241	L'OREAL USA 10345 PHILIPP PARKWAY STREETSBORO, OH 44241	Trade debt	Subject to Setoff	49,387.83
N-STOCK BOX 1500 S. UNIVERSITY BLVD. Middletown, OH 45044	N-STOCK BOX 1500 S. UNIVERSITY BLVD. Middletown, OH 45044	Trade debt		72,568.64

Debtor(s) _____

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

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
OHIO BUREAU OF WORKERS COMPENSATION 30 W. SPRING STREET Columbus, OH 43215	OHIO BUREAU OF WORKERS COMPENSATION 30 W. SPRING STREET Columbus, OH 43215	Workers' compensation premiums		59,500.00
PENSKE TRUCK LEASING CO. P.O. BOX 827380 Philadelphia, PA 19182	PENSKE TRUCK LEASING CO. P.O. BOX 827380 Philadelphia, PA 19182	Trade debt		34,536.19
PHILIPP LITHOGRAPHIC 1960 WISCONSIN AVENUE Grafton, WI 53024	PHILIPP LITHOGRAPHIC 1960 WISCONSIN AVENUE Grafton, WI 53024	Trade debt		34,527.00
RIVERVIEW PACKAGING 101 SHOTWELL DRIVE Franklin, OH 45005	RIVERVIEW PACKAGING 101 SHOTWELL DRIVE Franklin, OH 45005	Trade debt		125,748.17
ROBERT L. TIMERDING 3337 PARKCREST LN. APT. 4 Cincinnati, OH 45211-6331	ROBERT L. TIMERDING 3337 PARKCREST LN. APT. 4 Cincinnati, OH 45211-6331	Alleged personal injury claim	Disputed	50,000.00
ROHRER 717 SEVILLE ROAD Wadsworth, OH 44282	ROHRER 717 SEVILLE ROAD Wadsworth, OH 44282	Trade debt		36,860.48
SONOCO PRODUCTS NORTH SECOND STREET Hartsville, SC 29550	SONOCO PRODUCTS NORTH SECOND STREET Hartsville, SC 29550	Trade debt		87,738.60
TEMPLE INLAND 1300 S. MOPAC EXPY FL 3 Austin, TX 78746	TEMPLE INLAND 1300 S. MOPAC EXPY FL 3 Austin, TX 78746	Trade debt		18,327.21
U.S. CORRUGATED 16382 COLLECTIONS DR CHICAGO, IL 60693	U.S. CORRUGATED 16382 COLLECTIONS DR CHICAGO, IL 60693	Trade debt		659,765.09
WELCH PACKAGING 1020 HERMAN STREET Elkhart, IN 46516	WELCH PACKAGING 1020 HERMAN STREET Elkhart, IN 46516	Trade debt		28,382.49

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

I, the Chairman & CEO 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 February 9, 2010

Signature /s/ Charles Messina
Charles Messina
Chairman & CEO

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
Northern District of Ohio**

In re T.H.E.M. of Ohio, Inc.

Debtor(s)

Case No.

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor 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	\$	<u>0.00*</u>
Prior to the filing of this statement I have received	\$	<u>15,000.00**</u>
Balance Due	\$	<u>3,000.00***</u>

2. The source of the compensation paid to me was: *Hourly Fees and expenses as approved by the Bankruptcy Court.

☒ Debtor ☐ Other (specify):

**This amount was expended prepetition for work advising

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

☒ Debtor ☐ Other (specify):

the Debtor in connection with, and in part to prepare papers for, this Chapter 11 case.

***This is an estimate that is subject to quantification in Buckley King's initial Fee Application.

4. ☒ 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 a 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. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- b. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- c. [Other provisions as needed]

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:
See Retention Letter

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 proceeding.

Dated: February 9, 2010

/s/ Harry W. Greenfield

Harry W. Greenfield 0003839

Buckley King, LPA

1400 Fifth Third Center

600 Superior Avenue, East

Cleveland, OH 44114

(216) 363-1400 Fax: (216) 579-1020

**United States Bankruptcy Court
Northern District of Ohio**

In re T.H.E.M. of Ohio, Inc.

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Chairman & CEO of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: February 9, 2010

/s/ Charles Messina

Charles Messina/Chairman & CEO
Signer/Title

3942 LLC
16645 Granite Rd.
Maple Heights, OH 44137

ACE EXTERMINATING CO.
1920 LOSANTIVILLE AVENUE
CINCINNATI, OH 45237

ACE HYDRAULICS, INC.
570 SOLON ROAD
BEDFORD, OH 44146

ADAPT-A-PAK
9215 S. STATE ROAD 201
Tipp City, OH 45371

ADP, INC.
P.O. BOX 78415
Phoenix, AZ 85062

AIR TECHNOLOGIES
P.O. BOX 73278
CLEVELAND, OH 44193

ALL LIFT SERVICE CO.
4607 HAMANN PARKWAY
WILLOUGHBY, OH 44094

ALLEN TORYANTI
14068 LORAIN AVENUE
APT. 303-A
Cleveland, OH 44111

ALLIED WASTE SERVICES #223
P.O. BOX 9001099
LOUISVILLE, KY 40290

ALPHA PACKAGING SOLUTIONS
10345 SOUTH MEDALLION DR.
CINCINNATI, OH 45241

AM SHIPPING SUPPLIES CO., INC.
7736 REINHOLD DRIVE
CINCINNATI, OH 45237

AMERICRAFT CARTON INC
P.O. BOX 87-2675
KANSAS CITY, MO 64187

AMERIGAS CINCINNATI
DEPT. 0140
PALATINE, IL 60055

AMERIGAS RAVENNA 4150
5584 STATE ROUTE 5
RAVENNA, OH 44266

ARAMARK UNIFORM SERVICES, INC.
P.O. BOX 12131
CINCINNATI, OH 45212

AUDI FINANCIAL SERVICES
DEPT #129601
DETROIT, MI 48267

AUDI FINANCIAL SERVICES
P.O. BOX 17497
BALTIMORE, MD 21297

AURORA TRAILER LEASING & RENTAL
PO BOX 90397
CHICAGO, IL 60696

AVAYA INC
P.O. BOX 5125
CAROL STREAM, IL 60197

BBS COPIER COMPANY
1060 W. BAGLEY ROAD #103
BEREA, OH 44017

BEARING DISTRIBUTORS, INC.
31200 SOLON ROAD, UNIT 10
SOLON, OH 44139

BETHESDA HEALTHCARE INC SHV
P.O. BOX 630185
CINCINNATI, OH 45263

BGR INC.
6392 GANO ROAD
WEST CHESTER, OH 45069

BLUE TECHNOLOGIES
P.O. BOX 31475
INDEPENDENCE, OH 44131

BP OIL
P.O. BOX 70887
CHARLOTTE, NC 28272

BRENDAMOUR WAREHOUSING
11400 GROOMS RD.
Cincinnati, OH 45242

BRIAN DYE
6010 SUSAN LANE
Ravenna, OH 44266

BRIAN HERRON
343 ELM STREET
Ravenna, OH 44266

BRUCE MESSINA
1526 WELINGSHIRE CIRCLE
Cuyahoga Falls, OH 44221

BUCKLEY KING & BLUSO
1400 BANK ONE CENTER
CLEVELAND, OH 44114

CANDIDO VAZQUEZ
2000 FOREST DALE
Cleveland, OH 44109

CAPITAL L CORP
P.O. BOX 258
AURORA, OH 44202

CAREWORKS CONSULTANTS INC.
P.O. BOX 8101
DUBLIN, OH 43016

CAVALIER BUSINESS COMM
PO BOX 9001111
LOUISVILLE, KY 40290

CBIZ INSURANCE SERVICES, INC.
44 BALTIMORE STREET
CUMBERLAND, MD 21502

CBIZ PAYROLL
310 FIRST STREET
ROANOKE, VA 24011

CHAMPION FIRE EQUIPMENT, INC.
P.O. BOX 602060
CLEVELAND, OH 44102

CHARLES MESSINA
481 RAVINE DR.
Aurora, OH 44202

CHARTER ONE BANK
ATTN: GAVIN TAYLOR
53 STATE STREET
9TH FLOOR
Boston, MA 02109

CHRISTINE CRISWELL
1724 HOLMDEN AVE.
Cleveland, OH 44127

COBLENTZ BROS, INC.
7101 S. KOHLER ROAD
APPLE CREEK, OH 44606

COMMERCIAL ELECTRIC PRODUCTS
1738 E. 30TH ST
CLEVELAND, OH 44114

COMPLETE PERSONNEL LOGISTICS
P.O. BOX 715238
COLUMBUS, OH 43271

CONSOLIDATED GRAPHICS, INC.
1614 EAST 40TH STREET
Cleveland, OH 44103

CROWN LIFT TRUCKS
PO BOX 632994
CINCINNATI, OH 45263

CUYAHOGA COUNTY TREASURER
1219 ONTARIO ST
CLEVELAND, OH 44101

DAVID GONZALEZ
8905 BANCROFT AVE.
Cleveland, OH 44105

DELUXE OUTDOOR MAINTENANCE
PO BOX 987
CHESTERLAND, OH 44026

DENNIS MEYERS
1275 W. 67TH STREET
Cleveland, OH 44102

DESIGN ROOM CREATIVE
812 HURON ROAD
CLEVELAND, OH 44115

DGI SUPPLY-A DOALL COMPANY
4436 PAYSPIRE CIRCLE
CHICAGO, IL 60674

DIRECT EXPEDITING
P.O. BOX 317
MASON, OH 45040

DIRECTV
P.O. BOX 60036
LOS ANGELES, CA 90060

DIVISION OF WATER
P.O. BOX 94540
CLEVELAND, OH 44101

DOLORES DEMARIA
10138 SPINNAKER RUN
Aurora, OH 44202

DOMINION EAST OHIO
P.O. BOX 26785
RICHMOND, VA 23261

DONALD BURTON
594 EAST 260TH
Euclid, OH 44132

DYNAMIC DIES
P.O. BOX 576
HOLLAND, OH 43528

EMBA/MCKINLEY MACHINERY
1265 LEAR INDUSTRIAL PKWY
AVON, OH 44011

EPALLET
PO BOX 635897
CINCINNATI, OH 45263

ESKO GRAPHICS INC
721 CROSSROADS COURT
VANDALIA, OH 45377

FARLEY COMPANY
4411 CRYSTAL PARKWAY
KENT, OH 44240

FASCO HEALTH & SAFETY
P.O. BOX 386
ROSEVILLE, MI 48066

FEDEX
P.O. BOX 371461
PITTSBURGH, PA 15250

FIBERCEL PACKAGING, LLC
PO BOX 74115
CLEVELAND, OH 44194

FIRST MERIT BANK
PO BOX 148
Akron, OH 44309

FLEXOPLATE OF CINCINNATI INC
6504 CORPORATE DRIVE
CINCINNATI, OH 45242

FLUTED PARTITION INC.
850 UNION AVENUE
BRIDGEPORT, CT 06610

G.R. GROUP SALES INC.
P.O. BOX 450931
WESTLAKE, OH 44145

GEM CITY TIRE, INC.
P.O. BOX 13027
DAYTON, OH 45413

GEORGIA PACIFIC
133 PEACHTREE STREET, NE
Atlanta, GA 30303

GFR PACKAGING
953 LIPPINCOTT ROAD
Urbana, OH 43078

GH PACKAGE & PRODUCT TESTING
4090 THUNDERBIRD LANE
FAIRFIELD, OH 45014

GLOBAL TECHNICAL RECRUITERS
16510 LORAIN AVENUE
Cleveland, OH 44111

GLT PACKAGING CORP.
P.O. BX 67000
DETROIT, M 48267

GRAINGER
DEPT. 863201489
PALATINE, IL 60038

GREEN BAY PACKAGING
BIN NO. 53139
MILWAUKEE, WI 53288

GREGORY FERGUSON
10116 MADISON
APT. 75
Cleveland, OH 44102

HAR ADHESIVES & COATINGS
60 SOUTH PARK
BEDFORD, OH 44146

HERTZ PENSKE TRUCK LEASING, INC.
600 PARSIPPANY ROAD
Parsippany, NJ 07054

Hertz Rental Equipment Corp.
100 Warner Drive
Columbia, SC 29223

HONEY CELL INC MIDWEST
850 UNION AVE
BRIDGE PORT, CT 06607

HR DIRECT
P.O. BOX 452019
SUNRISE, FL 33345

INDEPENDENCE BUSINESS SUPPLY
4550 HINCKLEY PARKWAY
CLEVELAND, OH 44109

INNERPAC INC
8018 SOLUTIONS CENTER
CHICAGO, IL 60677

INTERNATIONAL PAPER
P.O. BOX 644095
PITTSBURGH, PA 15264

IRON MOUNTAIN SECURE SHREDDING
P.O. BOX 27128
NEW YORK, NY 10087

J.J. KELLER
P.O. BOX 548
NEENAH, WI 54957

JANET HOUCK
6020 ENGEL AVE.
Cleveland, OH 44127

JEFF ATEN
10005 BRUSHWOOD DRIVE
Streetsboro, OH 44241

JENNIFER CHANNING
17950 HARVEST DR.
Chagrin Falls, OH 44023

JOSHUA POL
4184 HATTRICK ROAD
Rootstown, OH 44272

KOEHLER-GIBSON MARKING
875 ENGLEWOOD AVENUE
BUFFALO, NY 14223

L'OREAL USA
10345 PHILIPP PARKWAY
STREETSBORO, OH 44241

LAURA BRUEY
6772 HUDSON RD.
Kent, OH 44240

LICATA & TOEREK
6480 ROCKSIDE WOODS BLVD.
Independence, OH 44131

LOROCO INDUSTRIES INC
5000 CREEK RD
CINCINNATI, OH 45242

LOWE'S
P.O. BOX 530954
ATLANTA, GA 30353

M&M BOX PARTITIONS CO.
4141 W. GRAND AVENUE
Chicago, IL 60651

MAJESTIC TOOL AND MACHINE, INC.
18035 ROCKSIDE ROAD
BEDFORD, OH 44146

MASS MUTUAL
1295 STATE STREET
Springfield, MA 01111

MAX PALLET INC.
4500 CRAYTON AVENUE
CLEVELAND, OH 44104

MCMASTER CARR SUPPLY CO
P.O. BOX 7690
CHICAGO, IL 60680

MIDWEST SPECIALTY PRODUCTS
280 NORTHPOINT DRIVE
FAIRFIELD, OH 45014

MONACO LANDSCAPING
10147 OUTRIGGER COVE
AURORA, OH 44202

MONACO PRODUCTS
3120 W. LAKE STREET
MELROSE PARK, IL 60160

MOORE WALLACE
P.O. BOX 905046
CHARLOTTE, NC 28290

MT. EATON PALLET, LTD
4671 CR207
MILLERSBURG, OH 44654

N-STOCK BOX
1500 S. UNIVERSITY BLVD.
Middletown, OH 45044

NEOPOST LEASING
P.O. BOX 45840
SAN FRANCISCO, CA 94145

NEW METHOD
1805 COMMERCE ROAD
Springfield, OH 45504

NEWKOR
10410 BEREA ROAD
CLEVELAND, OH 44102

NIAGARA FIBERBOARD
P.O.BOX 520
LOCKPORT, NY 14095

NINA K. TOODLE
4840 HENRY ST.
APT. 304
Cleveland, OH 44125-1778

OFFICE PRIDE
PO BOX 713059
CINCINNATI, OH 45271

OHIO BUREAU OF WORKERS COMPENSATION
30 W. SPRING STREET
Columbus, OH 43215

Ohio Department of Taxation
PO Box 530
Columbus, OH 43216-0530

OHIO EDISON
P.O. BOX 3637
AKRON, OH 44309

OHIO MATERIALS HANDLING
8155 ROLL & HOLD PKWY.
Macedonia, OH 44056

ORKIN EXTERMINATING CO., INC.
6940 W. SNOWVILLE ROAD
BRECKSVILLE, OH 44141

PACKAGING CORPORATION
36596 TREASURY CENTER
CHICAGO, IL 60694

PAKRITE INCORPORATED
6050 CAREY DRIVE
VALLEY VIEW, OH 44125

PANTHER PRESS, INC.
c/o DAVID A. KASPER
PO BOX 129
Wellington, OH 44090

PAPER WORKS
PO BOX 701218
CINCINNATI, OH 45270

PCA
36596 TREASURY CENTER
CHICAGO, IL 60694

PENSKE ADMIN CENTER (GAS)
P.O. BOX 827380
PHILADELPHIA, PA 19182

PENSKE ADMIN CENTER (R&M)
P.O. BOX 802577
CHICAGO, IL 60680

PENSKE TRUCK LEASING CO.
P.O. BOX 827380
Philadelphia, PA 19182

PHILIPP LITHOGRAPHIC
1960 WISCONSIN AVENUE
Grafton, WI 53024

PITNEY BOWES CREDIT CORP.
P.O. BOX 856460
LOUISVILLE, KY 40285

PITNEY BOWES GLOBAL FINANCIAL
2225 AMERICAN DR.
Neenah, WI 54956

PRATT INDUSTRIES, INC.
75 REMITTANCE DRIVE #3302
CHICAGO, IL 60675

PRIMEX PLASTICS
c/o DARRELL MILLER
1200 GLYNN AVENUE
SUITE 11
Brunswick, GA 31520

PRO LIFT IND. EQUIP.
P.O. BOX 99607
LOUISVILLE, KY 40269

R.S. HUGHES
31200 SOLON ROAD
UNIT 14
Solon, OH 44139

RAYVANEL JOHNSON
1531 BELMAR
Cleveland, OH 44112

RITE NOW
234A CIRCLE FREEWAY DRIVE
Cincinnati, OH 45246

RIVERCOR
2850 GILCHRIST RD #5
AKRON, OH 44305

RIVERVIEW PACKAGING
101 SHOTWELL DRIVE
Franklin, OH 45005

ROBERT L. TIMERDING
3337 PARKCREST LN.
APT. 4
Cincinnati, OH 45211-6331

ROHRER
717 SEVILLE ROAD
Wadsworth, OH 44282

RONALD WARREN
5500 LAURENT DR.
APT. 125
Cleveland, OH 44129

ROTH BROS., INC.
P.O. BOX 72464
CLEVELAND, OH 44192

ROYALTY TRUCKING, INC.
P.O. BOX 1878
WEST CHESTER, OH 45071

RYDER FLEET PRODUCTS
P.O. BOX 945730
ATLANTA, GA 30394

S.A.W. INC
1275 LAKESIDE AVENUE
CLEVELAND, OH 44114

SAFETY CONTROLS TECHNOLOGY INC
5075 TAYLOR ROAD
BEDFORD HTS, OH 44128

SAMSEL SUPPLY CO.
1285 OLD RIVER RD
CLEVELAND, OH 44113

SHAMROCK FORMS INCORPORATED
P.O. BOX 901999
CLEVELAND, OH 44190

SHARPER & GREEN LLC
SIGNATURE SQUARE II
SUITE 220
25101 CHAGRIN BLVD.
Beachwood, OH 44122

SHIPPERS SUPPLY COMPANY
2428 CRITTENDEN DRIVE
LOUISVILLE, KY 40217

SONOCO PRODUCTS
NORTH SECOND STREET
Hartsville, SC 29550

STANDARD PRINTING COMPANY
1115 CHERRY AVE N.E.
CANTON, OH 44704

STAR LEASING COMPANY
BOX L-2738
COLUMBUS, OH 43260

STEVE GELINAS
10130 TIMOTHY LANE
Twinsburg, OH 44087

STODDARD
38845 MENTOR AVENUE
Willoughby, OH 44094

SUE POL
4184-1/2 HATTRICK ROAD
Seville, OH 44273

SUN CHEMICAL
P.O. BOX 75023
CHICAGO, IL 60675

SYSTEM4 NORTH OHIO/NAT'L MKTS
6910 TREELINE DRIVE
BRECKSVILLE, OH 44141

T.G.S. INC.
9980 HOBART ROAD
KIRTLAND, OH 44094

TAPE PRODUCTS
P.O. BOX 641510
CINCINNATI, OH 45264

TCH
P.O. BOX 8000 DEPT.#669
BUFFALO, NY 14267

TEMPLE INLAND
1300 S. MOPAC EXPY FL 3
Austin, TX 78746

TENNANT PACKAGING CORP.
5861 CABERNET COURT
MORROW, OH 45152

THE ILLUMINATING CO.
P.O. BOX 3638
AKRON, OH 44309

THE SHELBY COMPANY
865 CANTERBURY
WESTLAKE, OH 44145

THE SOFTWISE COMPANY, INC.
25413 PLAINVIEW CT.
COLUMBIA STATION, OH 44028

TOYOTA FINANCIAL SERVICES
7FGCU25-89756
CAROL STREAM, IL 60197

TOYOTA FINANCIAL SERVICES
PO BOX 4102
CAROL STREAM, IL 60197

U.S. CORRUGATED
16382 COLLECTIONS DR
CHICAGO, IL 60693

UNITED LABEL & SALES CORP.
12900 BERE RD
CLEVELAND, OH 44111

VERIZON WIRELESS - 2818
P.O. BOX 25505
LEHIGH VALLEY, PA 18002

VERIZON WIRELESS - 8817
P.O. BOX 25505
LEHIGH VALLEY, PA 18002

WAGNER INDUSTRIES INC
2 STARTER DRIVE
FRACKVILLE, PA 17931

WELCH PACKAGING
1020 HERMAN STREET
Elkhart, IN 46516

WEST-LITE SUPPLY CO., INC.
12951 166TH STREET
CERRITOS, CA 90703

WILLIAM HOUCK
6020 ENGEL AVE.
Cleveland, OH 44127

WOODRUFF CORPORATION
P.O. BOX 664200
INDIANAPOLIS, IN 46266

**ACTION BY UNANIMOUS CONSENT OF THE MEMBERS OF THE BOARD
OF DIRECTORS OF T.H.E.M. OF OHIO, INC.**

Pursuant to the provision of Section 1701.54 of the Ohio Revised Code, the undersigned members of the Board of Directors of T.H.E.M. of Ohio, Inc. (the "Company"), do hereby adopt the following resolutions by unanimous written consent:

RESOLVED, that the Company be, and it hereby is, authorized to (i) file a voluntary petition for reorganization pursuant to chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), such filing to occur on or about February 9, 2010, or such earlier or later date as the President of the Company may determine as appropriate in his judgment, and (ii) perform any and all such acts as are reasonable, advisable, expedient, convenient, proper or necessary to effect the foregoing; and it is further

RESOLVED, that, subject to the immediately foregoing resolution, the Chief Executive Officer and Secretary of the Company (each, an "Officer" and collectively, the "Officers") shall be, and each of them hereby is, authorized and empowered to execute and deliver or cause to be filed, on behalf of the Company, (i) the voluntary petition of the Company pursuant to chapter 11 of the Bankruptcy Code and (ii) any and all other documents necessary or appropriate in connection therewith in such form or forms as the Officer or Officers so acting may approve; and it is further

RESOLVED, that the Officers shall be, and each of them hereby is, authorized and empowered to take such other actions, and enter into such transactions, on behalf of the Company in a case under chapter 11 of the Bankruptcy Code, as such Officers believe are in the best interests of the Company, its creditors, and estate in bankruptcy; and it is further

RESOLVED, that the Officers, working with the professionals retained by the Company, shall continue to analyze alternatives to maximize its value, including the sale, pursuant to section 363 of the Bankruptcy Code, of some or all of the assets of the Company as a going concern or otherwise, a restructuring, plan of reorganization or the orderly liquidation of the Corporation under either chapter 11 or chapter 7 of the Bankruptcy Code as the Board of Directors, with the advice of counsel, shall hereafter deem to be most beneficial to the estate; and it is further

RESOLVED, that the law firm of Buckley King, LPA ("BK") shall be, and it hereby is, authorized and empowered to represent the Company, as debtor and debtor in possession, upon the terms and conditions as the Officers shall approve, to render services as bankruptcy reorganization counsel in connection with any case commenced by it or against it under the Bankruptcy Code; and it is further

RESOLVED, that RSM McGladrey ("RSM"), shall be, and it hereby is, authorized and empowered to be retained to provide accounting services to the Company, as debtor and debtor in possession, upon the terms and conditions as the Officers shall approve, in furtherance of these resolutions and in connection with any case commenced by the Company or against it under the Bankruptcy Code; and it is further

RESOLVED, that Andrysko & Associates ("Andrysko"), shall be, and it hereby is, authorized and empowered to be retained to provide tax preparation services to the Company, as debtor and debtor in possession, upon the terms and conditions as the Officers shall approve, in furtherance of these resolutions and in connection with any case commenced by the Company or against it under the Bankruptcy Code; and it is further

RESOLVED, that any Officer shall be, and hereby is, authorized and empowered to retain BK, RSM, and Andrysko on behalf of the Company, and such other attorneys, financial advisors, accountants and other professionals as the Officer shall deem appropriate in his or her judgment; and it is further

RESOLVED, that the Officers or any Officer, and each of them, hereby is authorized and empowered to take or cause to be taken any and all such further action, to execute and deliver any and all such further instruments and documents and to pay all such fees and expenses as the Officer or Officers so acting shall deem appropriate in his, her or their judgment to fully carry out the intent and accomplish the purposes of these resolutions; and it is further

RESOLVED, that the Officers or any Officer shall be, and each of them, hereby is authorized and empowered to appear and testify on behalf of the Company in any hearings or proceedings arising in or related to any case commenced by it or against it under the Bankruptcy Code, including, without limitation, the meeting of creditors held pursuant to Section 341 of the Bankruptcy Code; and it is further

RESOLVED, that all of the acts and transactions of any member of the Board of Directors of the Company, which have been taken, caused to have been taken or made prior to the effective date of these resolutions in connection with the matters set forth in these resolutions, are hereby ratified, confirmed, and approved; and it is further

RESOLVED, that these resolutions may be executed in multiple, identical counterparts, which when taken together shall constitute a single document.

IN WITNESS WHEREOF, the undersigned, being the members of the Board of Directors of the Company, has hereunto set their hands as of this 9th day of February, 2010.



Charles Messina



Bruce Messina



Steve Gelinas

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