

**United States Bankruptcy Court
District of Oregon**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Summit Accommodators, 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): DBA Summit 1031 Exchange	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) 93-1057716	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): 1567 SW Chandler Ave, Suite 101 Bend, OR	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 97702-3257	ZIP Code
County of Residence or of the Principal Place of Business: Deschutes	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):	

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 <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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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).
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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 <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input checked="" type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000									
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion									
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion									

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): Summit Accommodators, Inc.
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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>
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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):
Summit Accommodators, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

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

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

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of 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/ Susan S. Ford
Signature of Attorney for Debtor(s)

Susan S. Ford 84220
Printed Name of Attorney for Debtor(s)

Sussman Shank LLP
Firm Name
1000 SW Broadway
Suite 1400
Portland, OR 97205-3089

Address

(503) 227-1111
Telephone Number

December 19, 2008
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:

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/ Mark A. Neuman
Signature of Authorized Individual

Mark A. Neuman
Printed Name of Authorized Individual

President
Title of Authorized Individual

December 19, 2008
Date

**United States Bankruptcy Court
District of Oregon**

In re Summit Accommodators, 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>See Exhibit A</u>
Prior to the filing of this statement I have received.....	\$	<u>275,000.00</u>
Balance Due.....	\$	<u>0.00</u>

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

Debtor Other (specify):

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

Debtor Other (specify):

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. 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, statement 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;
- e. [Other provisions as needed]

None

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

None

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: 12/19/08

/s/ Susan S. Ford

**Susan S. Ford 84220
Sussman Shank LLP
1000 SW Broadway
Suite 1400
Portland, OR 97205-3089
(503) 227-1111**

BANKRUPTCY ATTORNEY-CLIENT FEE AGREEMENT
(Chapter 11 Petition)

CLIENT: **SUMMIT ACCOMMODATORS, INC. abn Summit 1031 Exchange**

ATTORNEY: Sussman Shank LLP ("Firm")

Client desires to retain Firm for the purposes described in this Agreement and agrees to be responsible for payment of Firm's fees and costs as established in this Agreement. Firm agrees to represent Client under the terms and conditions of this Agreement and to be compensated at the rates set forth in this Agreement. Client requests and Firm agrees to render professional services, including (a) giving Client legal advice with respect to its business operations; (b) assisting Client in any proposed reorganization of its business; (c) if authorized, filing an appropriate petition for relief under Title 11 of the United States Bankruptcy Code; (d) giving Client legal advice with respect to its powers and duties in any proceeding in bankruptcy; (e) proposing on behalf of Client all necessary applications, answers, orders, reports, or other legal papers; and (f) performing for Client any and all other legal services that may be necessary in connection with the filing of any petition or proceeding in bankruptcy.

Client and Firm agree that Firm's compensation for services performed pursuant to this Agreement will be Firm's customary hourly rates in effect at the time the services are performed for the attorneys, paralegals, and legal assistants who provide services for Client. Such compensation arrangements must be agreed to between Client and Firm and approved by the Bankruptcy Court. At the time this Agreement is executed, Firm's current hourly rates are as follows:

See Exhibit "A"

These hourly rates are subject to periodic adjustment to reflect economic conditions and increased experience and expertise in this area of law, however, these rates will not increase more than once a year, or by more than seven percent (7%) annually. Attorneys' time and paralegal time are billed in minimum .10 hour increments. Client will be provided with itemized statements for services rendered and expenses incurred at the time Firm applies to the Court for approval of the fees and expenses incurred.

Firm has requested and Client has agreed to pay a retainer in the sum of \$250,000 ("Retainer"). Client hereby authorizes Firm to apply the Retainer to all fees and costs incurred pursuant to this Agreement. Clients shall be responsible for timely payment of all attorneys' fees and costs incurred by Firm, which may exceed the Retainer. Firm shall have the right, and Clients consent to, withdrawal from representation in the event that Clients breach any term of this Agreement, including, without limitation, the requirement that Clients timely pay all attorneys' fees and costs. Attorneys will account for time and expenses incurred with such fees and expenses to be paid from the Retainer and from Clients' other funds and assets. The Retainer is subject to the following:

A. As in all Chapter 11 cases, Firm will submit an itemization of its fees and expenses to the Bankruptcy Court for approval. If fees and expenses approved by the Court exceed the amount of the funds then earned as a Retainer, Client agrees to pay fees and expenses from Client's other funds, income, and assets.

B. If, upon completion of our services, our routine charges are less than the Retainer, or if the Court approves final fees in an amount less than the Retainer, we will immediately refund the difference between the approved earned fees and expenses and the Retainer.

As set forth elsewhere in this Agreement, Firm shall have the option to require Client to perform various mailings and advance other significant costs as they become due from Client's ongoing income. In addition to the foregoing hourly rates, Client agrees to be responsible for payment of all reasonable, necessary, and actual costs incurred by Firm in representing Client. Examples of such costs include filing fees, court reporter fees, long-distance telephone, and photocopies (whether made at the Firm, or an outside printing service).

A quarterly fee based on disbursements is assessed by the Office of the United States Trustee on all Chapter 11 debtors. Client is responsible for payment of the quarterly fees. Client has been informed and acknowledges that Firm has no responsibility to hire outside professionals such as appraisers, accountants, bookkeepers, or expert witnesses, unless satisfactory arrangements are made in advance for payment of such outside professionals. All such outside professionals must be approved by the Bankruptcy Court before starting work or the Court will deny payment to the professional. Client acknowledges it has been informed of the Court's rule requiring the filing of a monthly financial report (Rule 2015 Report) on the Court's form by the 15th business day of each month. Client assumes all responsibility for completing the form and delivering it to Firm by the 15th day of the month. Failure to timely file these reports can result in dismissal of the Chapter 11 proceeding.

Firm assumes no responsibility for advancing the costs of major mailings in the case. A "Major Mailing" includes, but shall not be limited to, mailing any Disclosure Statement(s) and Plan(s) of Reorganization. Client acknowledges that Firm has advised Client that there could be several major mailings during the course of a Chapter 11 case and that the costs of printing and postage for such mailings are significant costs. Client may be required to send documents to each of Client's creditors in connection with each such mailing. Client agrees to pay mailing costs in advance of such mailings directly to the company that will be performing such mailings.

Client agrees to cooperate with Firm, to complete all forms requested by Firm, and to provide Firm with all information necessary to enable Firm to represent Client's best interests. If Client unreasonably declines to cooperate, or knowingly provides Firm, with false or fraudulent information, or testifies untruthfully in any matter before the Court, Client agrees that Firm has the right to immediately withdraw, subject to any conditions that the Court may require.


If permitted by law, should either party find it necessary to take steps to enforce this Agreement, the costs of doing so, including reasonable attorneys' fees before trial, at trial, or after appeal, as determined by the Court, will be borne by the losing party.

Client acknowledges that Firm has advised that the actual attorneys' fees and expenses, considering the size and complexity of the case, will be substantial and will likely exceed the Retainer. Client acknowledges that Firm has advised that under the rules of the Bankruptcy Court, Firm has the right to submit an application for payment of fees to the Court in accordance with the Court's rules, which may be done as frequently as Court rules permit. Unless the Court allows more frequent applications, the Court currently considers applications three times per year, on February 10, June 10, and October 10. Client is aware and agrees that Firm will seek to have the Court approve monthly payment of approximately 80% of its fees and 100 % of expenses with the remainder of such fees to be paid at such time as Firm files an application for approval of such fees and expenses. Such fees and expenses will be paid either from the Retainer or from Client's other funds, income and assets.

FIRM DOES NOT UNDERTAKE TO GIVE CLIENT TAX ADVICE. CLIENT AGREES TO CONSULT ITS OWN ACCOUNTANT OR COMPETENT TAX COUNSEL WITH RESPECT TO ALL TAX ISSUES.

DATED: December 19, 2008

CLIENT: **SUMMIT ACCOMMODATORS, INC., abn Summit 1031 Exchange**

By: 
MARK A. NEUMAN
Its **PRESIDENT**

FIRM: **SUSSMAN SHANK LLP**

By: 
Susan S. Ford
Partner

Attachments:

A. Hourly Rates

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2 - BANKRUPTCY ATTORNEY-CLIENT FEE AGREEMENT

FIRM RESOURCE DIRECTORY

BILLING RATES

FY 2008/2009 BILLING RATES

<u>Timekeeper Codes</u>	<u>Timekeeper</u>	<u>Standard Hourly Rates</u>
<u>Partners:</u>		
BPC	Barry P. Caplan	400
JRS	Jeffrey R. Spere	335
HML	Howard M. Levine	400
JCM	Jeffrey C. Misley	350
JEM	John E. McCormick	335
MGH	Michael G. Halligan	325
RLC	Robert L. Carlton	375
TWS	Thomas W. Stilley	375
KLC	Nena Cook	300
GWM	Skip W. McKallip Jr.	300
SSF	Susan S. Ford	350
DDH	Darin D. Honn	315/325 "IP"
JST	Jeffrey S. Tarr	315
JWA	Jason W. Alexander	280
RWN	Robert W. Nunn	325
JAS	John A. Schwimmer	375
WGF	William G. Fig	250
EAS	Elizabeth A. Semler	240
HAK	Heather A. Kmetz	260
<u>Special Counsel:</u>		
MPM	Martin P. Meyers	325
MDL	Michael D. Levelle	275
HMH	Harry M. Hanna	330
<u>Associates:</u>		
LRH	Laurie R. Hager	220
JDB	Jeff D. Brecht	230
DGT	Dallas G. Thomsen	230
PGR	Patrick G. Rowe	250
DRM	Dustin R. Moyes	200
GSA	Gabriela Sanchez	220
REK	Robert E. Kellogg	240
HBL	Heather B. Lee	245

FIRM RESOURCE DIRECTORY

BILLING RATES

	<u>Paralegals:</u>	
KLB	Kathryn L. Bernard	120
MWB	Michelle W. Bodenheimer	125
SMB	Sally M. Browning	150
MLD	Michelle L. Dolan	170
TJH	Jai Hart	140
JCH	Juliette C. Horwitz	125
MJJ	Mary Jo Jacobs	165
KAM	Kathy A. Moody	150
SRP	Sonny R. Patterson	90
TLW	Teresa L. Whitcomb	150
	<u>Legal Assistants:</u>	95

**United States Bankruptcy Court
District of Oregon**

In re Summit Accommodators, 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>
Alessandro Family Trust P O Box 675510 Rancho Santa Fe, CA 92067	Michael Alessandro Alessandro Family Trust 880 Snow King Ave Jackson, WY 83001 512-663-5838	Exchange		2,999,961.00
Arnegards, LLC 13097 Highway 85 Arnegard, ND 58835	Daniel R. Owenson, RA Arnegards, LLC 1718 SE 16th St Portland, OR 97214	Exchange		600,907.87
Banks, Brian & Kyla c/o Skyles Bayne Co 1501 W 5th St Ste B Austin, TX 78703	Brian & Kyla Banks Banks, Brian & Kyla c/o Skyles Bayne Co 1501 W 5th St Ste B Austin, TX 78703	Exchange		1,079,050.05
Brent Corporation 435 East Ave D Wendell, ID 83355	Larry Bodily, RA Brent Corp. 435 East Ave D Wendell, ID 83355	Exchange		792,904.66
Bull Creek Apartments, Ltd. 602 W 7th St Suite B Austin, TX 78701	Jody Hagemann Bull Creek Apartments, Ltd. 602 W 7th St, Suite B Austin, TX 78701 512-32218121	Exchange		986,508.82
Cooper's Hill Apt Association 799 Piner Rd Suite 104 Santa Rosa, CA 95403	Cooper's Hill Apt Association 799 Piner Road Ste 104 Santa Rosa, CA 95403	Exchange		1,903,780.91
Creer, Ryan & Ruth 7736 South 1400 West Spanish Fork, UT 84660	Ryan & Ruth Creer Creer, Ryan & Ruth 7736 South 1400 West Spanish Fork, UT 84660	Exchange		500,945.43
Hansen, Martin & Dena 26480 Hwy 22 Mabton, WA 98935	Martin & Dena Hansen Hansen, Dena 26480 Hwy 22 Mabton, WA 98935	Exchange		611,291.61

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>
Home Valley Bank PO Box 817 Grants Pass, OR 97528	Robert J. Ward, RA Home Valley Bancorp 103 South Kerby Cave Junction, OR 97523	Exchange		547,936.88
Lewis Interests, Ltd 600 Highway 290 East Elgin, TX 78621	Lewis Interests, Ltd 600 Highway 290 East Elgin, TX 78621	Exchange		2,461,558.87
Manuel, Bert 1821 Samuel James Ct Yuba City, CA 95993	Bert Manuel Manuel, Bert 1821 Samuel James Ct Yuba City, CA 95993	Exchange		512,231.67
Miller, Ron & Nye 18775 Pinehurst Rd Bend, OR 97701	Ron & Nye Miller Miller, Ron & Nye 18775 Pinehurst Rd Bend, OR 97701	Exchange		756,598.82
Nim, Danny & Annie 1561 Oranewood Dr San Jose, CA 92121	Danny & Annie Nim Nim, Danny & Annie 1561 Oranewood Dr San Diego, CA 92121	Exchange		2,544,506.70
Nodding Onion, LLC PO Box 2492 Kalispell, MT 59903	Rolland B. Andrews, RA Nodding Onion, LLC 629 Lower Valley Road Kalispell, MT 59901	Exchange		1,136,615.70
Pelton, Monroe & Sharon 148 Santa Rita Rd Dale, TX 78616	Monroe & Sharon Pelton Pelton, Monroe & Sharon 148 Santa Rita Rd Dale, TX 78616	Exchange		517,558.00
Points West Holdings, Inc. 291 East 1400 South Suite 6 St. George, UT 84790	Points West Holdings, Inc. 291 East 1400 South Suite 6 St. George, UT 84790	Exchange		632,927.57
Roberson, Rick 3816 Agape Ln Austin, TX 78735	Rick Roberson Roberson, Rick 3816 Agape Ln Austin, TX 78735	Exchange		637,300.60
SR Center, L.P. PO Box 203158 Austin, TX 78720	SR Center, L.P. PO Box 203158 Austin, TX 78720	Exchange		810,248.72
Tennant, John & Joseph 937 SW 14th St Portland, OR 97205	John Tennant; Joseph Tennant Tennant, John & Joseph Tennant 937 SW 14th St Portland, OR 97205	Exchange		1,035,256.66
Tennessee Engineering 409 Lincoln St The Dalles, OR 97058	Donald J. Branton, RA Tennessee Engineering Corp 409 Lincoln St The Dalles, OR 97058	Exchange		492,455.65

In re Summit Accommodators, Inc.
Debtor(s)

Case No. _____

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

**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 December 19, 2008

Signature /s/ Mark A. Neuman
Mark A. Neuman
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
District of Oregon**

In re Summit Accommodators, 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
Brian Stevens	common	3.75 shares	stock
Lane D. Lyons	common	3.75 shares	stock
Mark A. Neuman	common	3.75 shares	stock
Tim Larkin	common	3.75 shares	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 December 19, 2008

Signature /s/ Mark A. Neuman
Mark A. Neuman
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
District of Oregon**

In re **Summit Accommodators, Inc.**

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the President 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: **December 19, 2008**

/s/ Mark A. Neuman

Mark A. Neuman/President

Signer/Title

**United States Bankruptcy Court
District of Oregon**

In re Summit Accommodators, Inc.

Debtor(s)

Case No. _____

Chapter 11

CERTIFICATION PURSUANT TO LBR 1001-1.G

I certify that the foregoing documents have been prepared by a computer and conform to versions of the Official Bankruptcy Forms available and applicable at this time.

The software utilized is Best Case Bankruptcy, developed by Best Case Solutions, Inc.

Dated: December 19, 2008

/s/ Susan S. Ford

**Susan S. Ford 84220
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1000 SW Broadway
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Portland, OR 97205-3089
(503) 227-1111**

1 attorney, creditors holding 20 largest unsecured claims, and SEC.

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3 SUSSMAN SHANK LLP

4 /s/ Susan S. Ford

5 _____
6 Susan S. Ford, OSB No. 84220
7 Thomas W. Stilley, OSB No. 88316
8 Proposed Attorneys for Debtor and
9 Debtor-In-Possession

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