

**United States Bankruptcy Court
District of Minnesota**

In re Dennis E. Hecker
Debtor

Case No. 09-50779

Chapter 7

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	2	7,643,000.00		
B - Personal Property	Yes	30	10,866,972.15		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	8		530,313,401.55	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	5		95,269.09	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	19		236,345,569.86	
G - Executory Contracts and Unexpired Leases	Yes	2			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	Yes	1			0.00
J - Current Expenditures of Individual Debtor(s)	Yes	1			0.00
Total Number of Sheets of ALL Schedules		70			
Total Assets			18,509,972.15		
Total Liabilities				766,754,240.50	

**United States Bankruptcy Court
District of Minnesota**

In re Dennis E. Hecker
Debtor

Case No. 09-50779

Chapter 7

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column		
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		
4. Total from Schedule F		
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		

In re Dennis E. HeckerCase No. 09-50779Debtor**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
1615 Northridge Dr., Medina, MN 55391 (Lot 15, Block 3, North Ridge Farm, Hennepin County, MN) (Leased through May 2011)	Fee simple	-	1,100,000.00	1,088,783.38
13905 - 53rd Ave N. Apt 1, Plymouth, MN 55446 (Unit No. 401, CIC No. 1042, Condominiums at the Reserve, A condominium located in the County of Hennepin County) (Jointly owned by debtor and daughter Kelly K. Hecker.)	Fee simple	J	110,000.00	232,304.00
106 Mariner Way, Bayport, MN 55003 (Unit 3, Building 1, Condominium Number 62, Waterford on the St. Croix, a Condominium, together with an undivided 1/41st interest in the common areas and facilities as set forth in the Declaration and shown on the Condominium Plat on file and of record in the office of the Washington County Recorder, Minnesota))	Fee simple	-	300,000.00	550,000.00
205 Mariner Drive Ct, Bayport, MN 55003 (Unit 4, Building 8, Condominium Number 62, Waterford on the St. Croix, Second Supplemental Condominium Plat, together with an undivided 1/41st interest in the common areas and facilities as set forth in the Declaration and shown on the Condominium Plat on file and of record in the office of the Washington County Recorder, Minnesota)	Fee simple	-	300,000.00	550,000.00
Sub-Total >			1,810,000.00	(Total of this page)

1 continuation sheets attached to the Schedule of Real Property

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE A - REAL PROPERTY
(Continuation Sheet)

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
11706 Cross Avenue, Crosslake, MN (tax legal description - Those parts of Lots 3 & 4, Block 2, Security Interest Cross Lake Homesites, lying Easterly of the following described line: commencing at the Southwest corner of said Lot 4, thence North 89 degrees 41 minutes, 32 seconds East, assumed bearing, along the South line of said Lot 4 for a distance of 55 feet to the point of beginning, according to the recorded plat thereof, Crow Wing County, Minnesota) (Titled of record in name of Jacob Holdings of Crosslake, LLC. Debtor asserts ownership interest through reverse piercing claim.)	Fee simple	-	3,983,000.00	4,400,000.00
11700 Cross Avenue, Crosslake, MN (tax legal description - That part of Lot 2, Block 2, Cross Lake Homesites, lying Easterly of the following described line; commencing at the Southeast corner of said Lot 2, thence North 81 degrees 39 minutes 23 seconds West, assumed bearing, along the South line of said Lot 2 for a distance of 60.38 feet to the point of beginning, according to the recorded plat thereof, Crow Wing County, Minnesota) (Titled of record in name of Jacob Holdings of Crosslake, LLC.)		-	975,000.00	1,050,000.00
11614 Echo Bay Drive, Crosslake, MN (tax legal description - That part of Lot 2, Block 2, Cross Lake Homesites, lying Westerly of the following described line; commencing at the Southeast corner of said Lot 2, thence North 81 degrees 39 minutes 23 seconds West, assumed bearing, along the South line of said Lot 2 for a distance of 60.38 feet to the point of beginning, according to the recorded plat thereof, Crow Wing County, Minnesota) (Titled of record in name of Jacob Holdings of Crosslake, LLC.)		-	875,000.00	1,050,000.00

Sub-Total > 5,833,000.00 (Total of this page)

Total > 7,643,000.00

(Report also on Summary of Schedules)

Sheet 1 of 1 continuation sheets attached to the Schedule of Real Property

In re Dennis E. HeckerCase No. 09-50779Debtor**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petitioner is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		Debtor's possession	-	5,500.00
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		US Bank (2088)	-	176.00
		TCF Bank (1008)	-	2,523.00
		Bremer Bank (4350)	-	0.00
		Vision Bank (0845)	-	0.00
		Premier Bank (Savings) (8172)	-	5,773.00
		Venture Bank (Savings) (0665)	-	2,739.00
		Drake Bank (Savings) (0777)	-	1,156.00
		Drake Bank (Checking) (3693)	-	494.00
		Signature Bank (9850)	-	100.00
		Crown Bank (3697)	-	744.00
		First Federal Bank (0241)	-	96.00
		Deerwood Bank (3824)	-	903.00
		Associated Savings (Savings) (4662)	-	2,741.00
		Associated Checking (Checking) (2303)	-	990.00
		Alliance Bank (8933)	-	509.00
	Alliance Bank	-	258.00	
	RiverWood Bank	-	96.95	
	First National (2303)	-	0.00	
			Sub-Total >	24,798.95
			(Total of this page)	

6 continuation sheets attached to the Schedule of Personal Property

In re Dennis E. HeckerCase No. 09-50779

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		CIBC, 203 Scott Street, Fort Francis, Ontario, Canada, P9A 1G8 - accounts (xx-x1413) and (xx-x9019) - records seized.	-	Unknown
		Wells Fargo (2942)	-	0.00
		Wells Fargo (4407)	J	0.00
		Wells Fargo (4399)	-	0.00
		First National (4662)	-	0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.		Interest in an unknown portion of Household Goods and Furnishings located at 7175 E. Camel Back Rd., Scottsdale, AZ 85258	J	Unknown
		1/2 interest in Household Goods and Furnishings located at 1492 Hunter Drive, Medina, MN 55391	J	46,330.00
		1/2 interest in Household Goods and Furnishings located at 1615 Northridge Dr., Wayzata, MN 55391 (some goods at this location belong to renters).	J	6,000.00
		Interest in an unknown portion of Household Goods and Furnishings located at Las Ventanas Unit 3103, Los Cabos	J	Unknown
		1/2 interest in Household Goods and Furnishings located at 1816 Silvercliff Rd, Two Harbours, MN 55616 - in foreclosure.	J	2,500.00
		1/2 interest in Household Goods and Furnishings located at 1761 Silvercliff Rd., Two Harbours, MN 55616 - in foreclosure.	J	2,520.00
		1/2 interest in Household Goods and Furnishings located at 1759 Silvercliff Rd., Two Harbours, MN 55616 - in foreclosure.	J	2,595.00
		1/2 interest in Household Goods and Furnishings located at 11706 Cross Ave., Crosslake, MN 56442.	J	15,715.00
		1/2 interest in Household Goods and Furnishings located at 11700 Cross Ave., Crosslake, MN 56442.	J	4,620.00
		Sub-Total >		80,280.00
		(Total of this page)		

Sheet 1 of 6 continuation sheets attached
to the Schedule of Personal Property

In re Dennis E. HeckerCase No. 09-50779

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		1/2 interest in Household Goods and Furnishings located at 11614 Echo Bay Dr., Crosslake, MN 56442.	J	2,650.00
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.		Grandfather Clock	-	2,500.00
		Misc. DVDs, books, Compact Discs.	J	2,500.00
6. Wearing apparel.		Debtor's Clothing	-	25,000.00
7. Furs and jewelry.		Watches (See Exhibit B (7))	-	35,290.00
		Wedding Ring (See Exhibit B (7))	-	24,000.00
8. Firearms and sports, photographic, and other hobby equipment.		1985 Kawai Baby Grand Piano	J	1,500.00
		12 gauge shotgun	J	300.00
		410 single shot shotgun	J	200.00
		Misc. sporting goods	J	500.00
		Eight (8) complete sets of golf clubs and misc. clubs not part of complete sets.	J	5,000.00
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		See Exhibit B (9) attached hereto. Some policies held by trusts. Records seized by debtor believes one policy has cash surrender value.	-	12,000.00
10. Annuities. Itemize and name each issuer.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.		UBS Financial Services, Inc. (xxxxx8133) - IRA - ending balance as of 12/31/08 - records seized.	-	58,150.41
		IRA with Pershing, LLC (approx. value)	-	58,220.11
13. Stock and interests in incorporated and unincorporated businesses. Itemize.		Smith Barney Consolidated Account (0005) - records seized.	-	0.00
			Sub-Total >	227,810.52
			(Total of this page)	

Sheet 2 of 6 continuation sheets attached to the Schedule of Personal Property

In re Dennis E. HeckerCase No. 09-50779Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		JP Morgan - Collateral Acct. (1000) - records seized.	-	1.45
		JP Morgan - Asset Acct. (2008) - records seized.	-	0.37
		UBS Financial Services, Inc. (8033) - records seized.	-	0.00
		See list of entity ownership interests attached as Exhibit B (13).	-	0.00
		Stifel Nicolaus (8826) - records seized.	-	0.00
		Citi Smith Barney (8516) - records seized.	-	Unknown
		JPMorgan - Collateral Acct. (5170)	-	Unknown
14. Interests in partnerships or joint ventures. Itemize.		See list of entity ownership interests attached as Exhibit B-13.	-	0.00
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		Note receivable - David Koch, 1143 Orchard Cir, Mendota Hts, MN 55118.	-	15,000.00
		Note receivable - Donald Schroeder, 15709 Highland Dr, Minnetonka, MN 55345.	-	18,711.86
		Note receivable from Snapdragon Venture with Wayne and Jan Belisle.	-	502,970.00
		Notes receivable from Champps Sports Cafe - New Brighton and Des Moines.	-	43,889.00
		Note receivable from Transcend Communications, Inc.	-	606,565.00
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.		Pending tax refund for tax years 2002-2006.	-	2,000,000.00

Sub-Total > 3,187,137.68
(Total of this page)

Sheet 3 of 6 continuation sheets attached
to the Schedule of Personal Property

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.		Interests as beneficiary of life insurance policies owned by family members and listed on Exhibit B (9).	-	0.00
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.		GELCO Corporation Sales Commission Agreement.	-	6,000,000.00
		Pending litigation against GMAC.	-	Unknown
		Pending litigation against Chrysler Financial, DaimlerChrysler Financial, and DaimlerChrysler Motors filed in Minnesota Federal District Court but not served.	-	Unknown
		Personal Services Agreement with Twin Cities Automotive, LLC.	-	1,000,000.00
		Causes of action against shareholders and directors of HogRider Investments, LLC.	-	Unknown
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		John Deere tractor/mower Model 335 (reg # M00335A086709) (liquidation value provided by Forest Lake Motorsports)	J	2,500.00
		Four (4) - Dirt Bikes (Some gifted to children) (liquidation value provided by Forest Lake Motorsports)	J	1,495.00
			Sub-Total >	7,003,995.00
			(Total of this page)	

Sheet 4 of 6 continuation sheets attached to the Schedule of Personal Property

In re Dennis E. HeckerCase No. 09-50779

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Seven (7) - snowmobiles (Some gifted to children) (liquidation value provided by Forest Lake Motorsports)	J	4,450.00
		Three (3) - Vespa Scooters (Some gifted to children)	J	1,700.00
		Two (2) - Yamaha Mini Bikes (Some gifted to children)	J	400.00
		Two (2) - Mini bike trailers	J	800.00
		Six (6) - 4-wheelers (Some gifted to children) (liquidation value provided by Forest Lake Motorsports)	J	4,500.00
26. Boats, motors, and accessories.		2002 Shorelander trailer (jetski) (last 6 of VIN 207412)	J	500.00
		2007 Yacht trailer (last 6 of VIN 417984)	J	2,500.00
		2000 Harris Kay pontoon boat 26 ft. 260 Royal (reg # 2702HV) (liquidation value provided by C&C Boatworks, Crosslake, MN)	J	10,000.00
		2000 Crestliner pontoon boat 26 ft 2465 LSI (reg # 9917JA) (liquidation value provided by C&C Boatworks, Crosslake, MN)	J	5,000.00
		Seven (7) - jet skis (Some gifted to children) (liquidation value provided by Forest Lake Motorsports)	J	11,600.00
		53' Hatteras boat - in foreclosure and in possession of lender.	-	300,000.00
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		Misc. furniture and supplies in home office	J	1,500.00
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
			Sub-Total >	342,950.00
			(Total of this page)	

Sheet 5 of 6 continuation sheets attached
to the Schedule of Personal Property

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.		Membership interests in Bayport Marina Association, Inc. and related boat slip lease agreements.	-	Unknown
		Membership in Spring Hill club.	-	0.00
		Social memberships in various clubs believed to have no value.	-	0.00

Sub-Total >	0.00
(Total of this page)	
Total >	10,866,972.15

(Report also on Summary of Schedules)

Sheet 6 of 6 continuation sheets attached to the Schedule of Personal Property

Watches	Band	Make	Model	Misc.	Lot Value
yellow 18k	18K Gold	Rolex	Day Date		\$22,400
yellow 18k	18K Gold	Rolex	Daytona		
yellow 18k	18K Gold	Rolex	Submariner		
yellow 18k	Leather	Rolex Cellini	Cellini		
Stainless	Leather	Tudor	Tiger Woods		
*Stainless	Stainless	Yahtmaster	Rolex		
Stainless	Leather black	Breitling	Chrono	lookalike	\$750
Stainless	Stainless	Breitling	Colt Superdean		
*Stainless	Navy Rubber	Breitling	Chrono	lookalike	
Stainless	Rubber	Hublot	Big Bang	lookalike	\$8,750
Stainless	Leather	Corum	Joker		
Stainless	Leather	Baume Mercier	Tank		
*Rose Gold	Chocolate Rubber	Hublot	Big Bang		
Stainless	Rubber	Panerai	Luminor	lookalike	\$2,500
Stainless	Leather	Panerai	Luminor		
Stainless	Stainless	Montblanc	GMT		
Stainless	Stainless	Montblanc	Chrono		
Goldplate	Leather	Montblanc	Chrono		
Stainless	Leather	Euro Watch Co.	Ganador		\$300
Stainless	Leather	Officin a del tempo	#A26361		
Stainless	Leather	Damiani	Tank		
Stainless	Leather	Versace	Chrono		
Stainless	Stainless	Versace			
Stainless	Both	Kobold	Automatic		\$150
Stainless	Both	Kobold	Automatic		
BLK Stainless	Rubber	Momo	Chrono		
Stainless	Leather	Chevy logo			
Stainless	Rubber	Empirio Armani			
Stainless	Yellow Rubber	Techno Marine			\$250
Stainless	Blue Rubber	Techno Marine			
Stainless	Black Rubber	Swiss Army			
Stainless	Stainless	Swiss Army			
Stainless	Stainless	Swiss Army			
Stainless	Leather	Grimoldi	Borgonvo		\$100
Stainless	Nylon	Nixon	Square		
*Stainless	Rubber	Tommy Bahama			
Stainless	Stainless	Tommy Hilfiger			
Stainless	Nylon	Tommy Bahama			
?			Cartier	Travel Clock	\$90
18k	Ring		N/A	Wedding band	\$24,000

Dennis E. Hecker and Family
 Personal Insurance Coverage
 Policies on Dennis E. Hecker

Company	Policy Number	Issue Date	Policy Type	Rating Class	Owner	Beneficiary	Assignment	Premium	Face amount:
DEH Estate: Prudential Protective Life	#77-211-188 #PL-0657339	6/1/1984 8/1/1999	Annual Term Life to 65	Preferred Preferred	Dennis Dennis	Estate Estate-	None Yes-	\$4,565.00	\$1,000,000.00
Daimler Chrysler	475694298+Dealer #	09/2004	Life to 69	Preferred	Dennis	Don Gilbert Estate	\$90,065.00 None	\$40,210.00 VIA Dealership	\$9,000,000.00 \$600,000
TransAmerica	#42184509	1/22/2004	Term 15 year	Standard	Dennis	Estate	None	\$15,760.00	\$150,000
TransAmerica	#60113682	08/2004	Universal Life	Standard	Dennis	Estate	None	\$155,752.00	\$3,000,000.00
TransAmerica	#42244894	04/2004	Term Life 15 Year	Standard	Dennis	Estate	None	\$11,820.00	\$2,000,000.00
Prudential	#L8095378A	3/1/2007	Term 10 Year	Standard	Dennis	Estate	None	\$80,725.00	\$16,000,000.00

DEH Children									
Prudential	#44-403-426	12/1/1971	Life to 65	Standard	Dennis	Children	None	\$97.50	\$5,000.00
Prudential	#34-397-580	8/13/1973	Life to 65	Standard	Dennis	Children	None	\$180.00	\$10,000.00
Prudential	#24-552-810	10/1/1975	Dec Term	Standard	Dennis	Children	None	\$105.80	\$20,000.00
Prudential	#34-396-805	5/5/1977	Life to 65	Standard	Dennis	Children	None	\$177.00	\$10,000.00
Prudential	#77-121-604	1/1/1982	Annual Term	Standard	Dennis	Children	None	\$7,200.00	\$1,000,000.00

Trusts of DEH:									
Protective Life	#PL-0657342	8/1/1999	Life to 65	Preferred	Dennis	Holly	None	\$13,450.00	\$3,000,000.00
Protective Life	#PL-0657343	8/1/1999	Life to 65	Preferred	Dennis	Kelly	None	\$13,450.00	\$3,000,000.00
Protective Life	#PL-0657344	8/1/1999	Life to 65	Preferred	Dennis	Jacob	None	\$13,450.00	\$3,000,000.00
Protective Life	#PL-0735943	1/16/2002	Life to 69	Preferred	Dennis	Sydney	None	\$25,750.00	\$3,000,000.00

Tamitha's Trust:									
Protective Life	#PL-0657340	8/1/1999	Life to 65	Preferred	Dennis	Tamitha	None	\$7,652.00	\$1,700,000.00

Exhibit B-13

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ABLAKE, L.L.C.				Abra Auto Body & Glass store in Forest Lake, MN	0%	50%	Walden Investment Company	0	0	N
Advantage Auxiliary Services LLC (f/k/a Advantage Services LLC)	20-8963982	04/30/07		Shell company formed to provide support services for Advantage Franchises	0%	100%	ARC Venture Holding, Inc.	0	0	N
Advantage Delaware Management Services LLC (f/k/a Advantage Management Services LLC)	26-1455945	11/20/07		Advantage payroll services company.	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Advantage Licensing International Inc. (f/k/a Advantage Licensing of Canada Inc.)	26-1084050	09/12/07		Advantage RAC international franchising entity (shell).	0%	100%	ARC Venture Holding, Inc.	0	0	N
Advantage Licensing LLC	20-8963834	04/24/07		Advantage RAC domestic franchising entity.	0%	100%	ARC Venture Holding, Inc.	0	0	N
Advantage Motors Holding LLC	26-2086231	12/20/07		HC owns 100% of Advantage Motors-Airport LLC	99%	1%	Walden Investment Company	0	0	N
Advantage Motors-Airport LLC	26-2086590	12/20/07		Owens closed Hyundai dealership in Englewood, CA.	0%	100%	Advantage Motors Holding LLC	0	(900,000)	N
Advantage Touch LLC	20-8434091	02/09/07		Automobile detailing / windshield / dent removal company (closed)	99%	1%	Walden Investment Company	0	0	N
ANC Investments LLC	59-3775569	05/23/03		Stock Investment in Alamo National, which sold to Enterprise. Final payment received 3-19-09.	91%	5%	Rosedale Dodge, Inc.	0	0	N
ARC Venture Holding, Inc.	03-0578822	01/12/06		HC owns 100% of Southwest-Tex Leasing Co., Inc. (Advantage Rent-A-Car) and related companies.	100%	0%		(15,000,000)	0	N

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Austin Capital LLC	41-2168685	02/23/05		HC owns 50% of PCR Venture, LLC (holding company for 2 Payless Car Rental franchises in Denver & Phoenix) and 100% Payless Minneapolis (Host Acquisition)	99%	1%	Walden Investment Company	0	0	N
Auto Enterprises of California LLC		03/25/05		Holding company for Autocal, LLC & Autocal South, LLC	100%	0%		0	0	N
Autocal South, LLC f/k/a Tustin Imports, LLC	80-0108453	11/05/03	May-06	Hyundai auto dealership in Irvine, CA	0%	100%	Auto Enterprises of California LLC	0	0	N
Autocal, LLC	41-2125156	10/17/03		Closed Dodge / Hyundai dealership in Redwood City, CA.	0%	100%	Auto Enterprises of California LLC	0	(6,510,000)	N
Automotive Credit Super Store, Inc.	41-1934594	01/15/99		Closed Car Finance Company.	100%	0%		0	0	N
Baxter Imports LLC	20-8814924	03/29/07		Closed Hyundai Dealership in Brainerd, MN	99%	1%	Walden Investment Company	(445,500)	(4,500)	N
Bellanotte Hospitality, LLC				Bellanotte Restaurant	0%	51%	Jacob Holdings of Bellanotte LLC	0	(285,600)	N
Belwin LLC				Owns Champps Restaurant in Des Moines, IO	33%	0%		(566,667)	0	N
Brainerd Imports LLC (f/k/a Brainerd Toyota LLC)	20-5610365	09/13/06		Toyota Dealership in Brainerd, MN	99%	1%	Inver Grove Investments, Inc.	792,000	8,000	N
Brighton Ventures LLC				Owns Champps Restaurant in New Brighton, MN	33%	0%		(686,667)	0	N
CA Acquisition LLC (f/k/a Austin Capital LLC)(MN)	20-5964584	01/20/05		Shell company formed to purchase aircraft position (terminated)	1%	99%	Walden Investment Company	0	0	N
Clearwater Retail Center LLC				100% Invesment in 9,900 sf retail center at 800 Nelson Drive in Clearwater, MN.	33%			(16,000)	0	Y
Coast Leasing Corp.	33-0826946	12/23/98		Advantage Rent A Car - California	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N

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Corporate Motors LLC	20-3549311	09/29/05		Corporate car program for businesses (in wind down mode).	0%	100%	Walden Fleet Sales Group, Inc.	0	0	N
DEH Family Holdings LLC	20-3312078	08/16/05		Senior Management Services Company - No Assets.	99%	1%	Walden Investment Company	(990,000)	(10,000)	N
DEH Funding LLC	20-3679546	10/25/05		Finance Notes Receivable - Rogers/Delano/others	99%	1%	Walden Investment Company	(2,925,438)	(29,550)	N
DEH Properties LLC	41-1879904	06/27/97		Holding Company (write-off) - Commercial property at 500 Ford Road Building w/16,489 sf and Land w/1.204 acre. Returned to Bremer Bank due to defaults and inability to pay. 1-year lease signed at \$5,000/month.	99%	1%	Walden Investment Company	92,070	930	N
Dennis E. Hecker	N/A			Bayort Condo - Personal property of Dennis Hecker at 106 Mariner Way in Bayport, MN	100%	0%		(50,100)	0	N
Dennis E. Hecker	N/A			Bayort Condo - Personal property of Dennis Hecker 205 Mariner Way in Bayport, MN	100%	0%		(179,600)	0	N
Dennis E. Hecker	N/A			4 St. Croix Boat Slips - owns B28, B36, B46 & B47 through Bayport Marina Association, Inc. that are leased out to 3rd parties.	100%	0%		130,000	0	N
Dennis E. Hecker	N/A			Oceanaire Restaurant Stock	100%	0%		180,000	0	N
Dennis E. Hecker	N/A			Personal Property of Dennis Hecker at 1615 Northridge Drive-Home Equity Line	100%	0%		(106,654)	0	N
Dennis E. Hecker	N/A			Apollo Diamond Stock	100%	0%		45,000	0	N
Dennis E. Hecker	N/A			Boat - 52' Hatteras	100%	0%		(80,000)	0	N
Denny Hecker & Holmers Commercial Real Estate Company LLC	25-1906231	12/02/04		Holding company for various real estate projects (negative equity).	0%	67%	Hecker & Holmers Holding Company LLC	0	0	N

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Denny Hecker & Holmers Real Estate Company LLC	86-1108322	06/16/04		Closed residential real estate company.	0%	100%	Hecker & Holmers Holding Company LLC	0	0	N
Denny Hecker Mortgage LLC	92-0181129	12/23/03	Oct-08	Closed mortgage origination company.	99%	1%	Walden Investment Company	0	0	N
Denny Hecker Real Estate Holding Company LLC	20-5957745	11/29/06		Owns 100% of Twin City Homes, LLC / GMAC Real Estate, a residential real estate brokerage firm. (Operations ceased)	99%	1%	Walden Investment Company	0	0	N
Denny Hecker's Automotive Group, Inc.	37-1483418	01/27/04		Management services company - limited assets.	100%	0%		(4,910,000)	0	N
Denny Hecker's Bargain Connection, LLC	30-0214548	11/06/03		Operated various used car bargain lots (closed by CFC)	0%	100%	Rosedale Dodge, Inc.	0	0	N
Denny Hecker's Cadillac-Pontiac-GMC, Inc. (f/k/a Rouston Motors, Inc. f/k/a Rouston Chevrolet-Oldsmobile, Inc. f/k/a Rouston-Hitchcock Motors, Inc.	41-0964424	08/19/70		Owned closed GM dealership in Stillwater, MN.	100%	0%		203,000	0	N
Denny Hecker's Home Loans LLC	26-1198015	10/09/07		Closed mortgage origination company.	75%	0%		0	0	N
Den-Star Management, Inc. (f/k/a Den-Star Aviation, Inc.)	41-1740821	12/22/92		HC Owns 100% of Den-Star of Minnesota LLC	100%	0%		(150,000)	0	N
Den-Star of Minnesota LLC	26-0558471	05/18/05		Entity owned Challenger 601 (N1DH) - voluntarily surrendered to GE.	0%	100%	Den-Star Management, Inc.	0	(2,500,000)	N
Dentod Investments LLC	26-0521889	07/11/07		Owns 51% of Superior Executive Search and Consulting, LLC, a discontinued executive recruitment firm.	50%	0%		0	0	N
DH Capital Holdings LLC f/k/a DH Family Holdings LLC	74-3075578	01/07/03		Shell company - no activity	100%	0%		0	0	N

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EagleRider Finance LLC	26-0673024	08/07/07	Nov-08	Motorcycle wholesale lease finance company.	0%	0%		0	0	N
Eden Prairie Auto Properties, LLP	41-1747268	09/30/02		Owns commercial real estate in Eden Prairie, MN	50%	50%	WBDH Realty, LLP	(271,546)	(271,546)	N
Equitable Trade & Capital LLC	20-3589119	10/05/05	2008	Shell				0	0	N
EZ Purchase LLC	75-3161251	07/09/04		Shell	99%	1%	Walden Investment Company	0	0	N
Floral Leasing Corp.	20-5204472	07/12/06		Advantage Rent A Car - Florida	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Folks Home LLC		08/21/02		Senior Living Townhome, personal property of Dennis Hecker at 17870 38th Avenue North, Plymouth, MN (sold 3-16-09)	100%	0%		0	0	N
Forest Lake Imports LLC f/k/a Forest Lake Mitsubishi LLC	41-2019400	09/27/01		Closed Mitsubishi dealership in Forest Lake, MN	0%	100%	Lake Country Auto Center, Inc.	0	0	N
Freedom First Financial LLC	84-1642788	04/05/04		Subprime Auto Finance Company	70%	0%		(59,500)	0	N
H & H Holdings of Crow Wing LLC	35-2240569	10/26/04	2007	Owned Real Estate asset in Cross Lake, MN	0%	100%	Hecker & Holmers Holding Company LLC	0	0	N
H & H Realty of 34970 East Shore Boulevard LLC	20-3162571	07/19/05		Owned Cross Lake Property sold - amounts due from parent holding company if value exists.	0%	100%	Hecker & Holmers Holding Company LLC	0	(400,000)	Y
H & H Realty of Bonita Springs LLC	20-5658336	04/28/05		Owns 66.67% of Terrace at Windsor LLC (development property in Florida subject to lawsuit and foreclosure action)	75%	0%		0	0	N
H & H Realty of Crosslake LLC	20-3152131	05/18/05		Owns 13881 Edgewater Lane, Crosslake, MN	0%	100%	Hecker & Holmers Holding Company LLC	0	94,000	Y

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H & H Realty of Delano LLC	20-3213562	07/22/05		Owned 40 Acres of Residential Development located at 9491 County Road 16 SE in Delano, MN - lots for sale or investment	0%	100%	Denny Hecker & Holmers Commercial Real Estate Company LLC	0	(1,977,494)	Y
H & H Realty of Hanover LLC		05/26/05		Shell	0%	0%		0	0	N
H & M Holdings of Mendota LLC	20-4713635	04/10/06		ITR Group, Inc. Corporate Building - Building 14,301 sf / Land 1.6acres located at 2520 Lexington Avenue S, Mendota Heights Office Center	50%	0%		171,750	0	Y
H & M of 79 th Street LLC		05/18/05		Shell	0%	0%		0	0	N
H & R Realty of Whisperwood LLC	32-0166926	12/12/05		Owens Four townhomes at Whisper Woods, Ft. Myers, FL	50%	0%		(36,500)	0	N
Hecker & Holmers Holding Company LLC	86-1108323	06/09/04		HC Owns various LLC Interests	50%	0%		0	0	N
Hecker & Holmers Holdings of Chanhassen LLC		05/04/05		Shell	0%	0%		0	0	N
Hecker Capital, L.L.C.	61-1487642	04/27/05		Investment Company w/ limited assets	99%	1%	Walden Investment Company	0	0	N
HH&C Realty of Bonita Springs LLC	86-1156875	03/07/05		Shell	0%	100%	Denny Hecker & Holmers Commercial Real Estate Company LLC	0	0	N
HHR of Copper Oaks LLC (f/k/a Jacob Holdings of MPP Properties LLC)	20-5087748	11/17/04		5 Properties in Florida - Loan was modified at the acquisition of the 4 units at Whisper Woods and Chrystal Terrace. Cooper Oaks property is located at 10233 S. Golden Elm Drive, Estero, FL (residential homes)	99%	1%	Walden Investment Company	(83,655)	(845)	N

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HHR Real Estate Ventures, LLC		11/20/07		Owned various purchase agreements on condo developments - all PA's terminated and deposits lost	20%	0%		0	0	N
HK Investments LLC	26-2125599	10/22/07		Shell	0%	100%	Jacob Food Service Holdings LLC	0	0	N
HogRider Investments LLC (f/k/a EagleRider Investments LLC)	26-1282307	06/01/06		Owns 14.55% stock Investment in JC Bromac Corporation, EagleRider, Inc. and Eagle Travel Systems, Inc.	100%	0%		4,000,000	0	N
Host Acquisition LLC	20-5275795	08/14/72		Owns Payless Car Rental Minneapolis	0%	100%	Austin Capital LLC	0	0	N
Hudson Auto Sales, Inc. f/k/a Denny Hecker's Gilbert Motors, Inc. f/k/a Gilbert Motors, Inc. f/k/a Gilbert's Garage, Inc.	39-1180770	06/02/05		Operating in Closed used car lot (GM Franchise sold 2007)	100%	0%		0	0	N
Hunter Ridge Partners LLC	20-3507002	09/19/08		Various illiquid stock investments	50%	0%		4,500	0	N
Iliad Leasing Corp.	26-1373499	11/07/07		Advantage Rent A Car - Illinois	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
iMinute Tracker LLC	26-3460803	03/18/03		Ownership in software development contract	0%	50%	Dentod Investments LLC	0	0	N
Inver Grove Holdings LLC	71-0942751	04/19/01		HC ownership in Inver Grove Motors LLC	99%	1%	Inver Grove Investments, Inc.	0	0	N
Inver Grove Investments LLC	75-3207434	01/19/06		Owned Prevost bus - sold	100%	0%		0	0	N
Inver Grove Investments, Inc.	43-2094823	06/27/02		HC owns 1 % of Inver Grove Holdings LLC and Brainerd Imports LLC (operating)	100%	0%		0	0	N
Inver Grove Motors LLC	04-3707195	06/27/97		Owned Toyota Dealership in Inver Grove Heights, MN sold 6-19-09.	0%	100%	Inver Grove Holdings LLC	0	0	N

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ITR Group, Inc.	41-1881754	01/18/07		Technology / management consulting and mobility software development company.	50%	0%		400,000	0	N
ITR Mobility LLC		10/02/07		Software development company	0%	100%	ITR Group, Inc.	0	0	N
JAA 2011 LLC	26-1209136	01/09/07		Aircraft Position	100%	0%		(1,000,000)	0	N
JAA 300 LLC (membership and aircraft interests, sold October, 2007)	20-8233188	01/09/07	Oct-07	Owned Bombardier Challenger 300 BD-100-1A10				0	0	N
JAA X LLC (formerly JAA 605 LLC)	26-1406900	11/13/07		Shell	0%	100%	Den-Star Management, Inc.	0	0	N
Jacob Acquisitions LLC	84-1668220	01/25/05		Shell	99%	1%	Walden Investment Company	0	0	N
Jacob Advertising LLC	36-4551091	03/17/04		Shell	0%	100%	Denny Hecker's Automotive Group, Inc.	0	0	N
Jacob Aircraft Acquisition LLC	20-3135157	07/11/05	Jul-07	Owned Aircraft - Assets sold				0	0	N
Jacob Aviation of Minnesota LLC	82-0578293	12/26/02	Jul-07	HC owning interests in Aircraft - Special purpose entities				0	0	N
Jacob Food Service Holdings LLC	26-1604755	11/20/07		Owens member units in various hospitality related companies	99%	1%	Walden Investment Company	0	0	N
Jacob Holding LLC	27-0083708	03/08/04	Aug-08	Formed to purchase real estate - transaction terminated				0	0	N
Jacob Holdings of 60th Street LLC	41-1990748	08/23/00		Owned closed Stillwater Ford (Was Cadillac)	0%	100%	Jacob Properties of Minnesota LLC	0	(955,811)	N
Jacob Holdings of Akron Avenue LLC	90-0125694	11/24/03		Inver Grove Toyota at 4600 Akron Avenue, land 3.08 acres, bldg 18995 sq ft.	0%	100%	Jacob Properties of Minnesota LLC	0	(240,000)	Y
Jacob Holdings of Aspen LLC		02/13/06		Shell	100%			0	0	N

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Jacob Holdings of Audubon Way LLC f/k/a 5H Investments LLC and f/k/a Advantage Holdings LLC)	57-1207474	06/18/04		Owned commercial real estate in Brainerd, MN	99%	1%	Walden Investment Company	0	0	Y
Jacob Holdings of Barbeau LLC	11-3765919	12/21/05		Owned Investment Property with existing home of 19.27 acre at 16929 State Highway 371 in Baxter, MN	0%	100%	Jacob Properties of Minnesota LLC	0	0	Y
Jacob Holdings of Baxter LLC	20-8067988	12/15/06		Brainerd Imports LLC - Brainerd Toyota	0%	100%	Jacob Properties of Minnesota LLC	0	600,000	Y
Jacob Holdings of Bellanotte LLC	20-8027089	12/12/06		Owns 51% interest in Bellanotte Hospitality LLC	0%	100%	Jacob Food Service Holdings LLC	0	0	N
Jacob Holdings of Blackduck LLC f/k/a Jacob Holdings of Hutchinson LLC	20-5088136	06/19/06	Aug-08	Formed to purchase Commercial Real Estate (Terminated)	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Blaine LLC	37-1481582	12/24/03		Owns closed Blaine Bargain Lot at 9901 Central Avenue NE, Blaine, MN.	0%	100%	Jacob Properties of Minnesota LLC	0	(825,899)	Y
Jacob Holdings of Bohns Point LLC	87-0728275	06/25/04	2006	Owned Real Estate property in Minnetonka	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Buffalo LLC	41-1958635	01/03/00	2007	Owned Commercial Real Estate property in Buffalo, MN	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Burnsville LLC	41-1958632	01/03/00		Owns closed Burnsville Bargain Lot	0%	100%	Jacob Properties of Minnesota LLC	0	125,130	Y

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Jacob Holdings of Country Road 36 LLC	47-0868043	05/24/02		Parcel 1- Service Garage 2.07 acres with service building of 1,920 sf, Parcel 2-Car Wash (vacant)1.03 acers with car wash building of ,120 sf, Parcel 3 - home with 1.38 acres	0%	100%	Jacob Properties of Minnesota LLC	0	(50,000)	N
Jacob Holdings of Country Road 36 LLC	47-0868043	05/24/02		Residential Property - Vacant home with 1.03 acres located at 33910 County Road 3 in Crosslake	0%	100%	Jacob Properties of Minnesota LLC	0	8,800	N
Jacob Holdings of Crosslake LLC	41-1990953	09/11/00		Crosslake Land purchased for future commercial development w/1.03 acres located at 33910 County Road 3	0%	100%	Jacob Properties of Minnesota LLC	0	(50,000)	N
Jacob Holdings of Crosslake LLC	41-1990953	09/11/00		Residential Property in CrossLake, MN - (Tract B) at 11706 Cross Avenue, and Guest Homes (Tract A) at 11614 Echo Bay Drive and (Tract C) at 11700 Cross Avenue	0%	100%	Jacob Properties of Minnesota LLC	0	(455,000)	N
Jacob Holdings of East Shore Road LLC	16-1687023	10/28/03	2008	Owned Residential land in Cross Lake, MN - Sold				0	0	Y
Jacob Holdings of Edgewood LLC	26-0291131	06/05/07		Land investment property-Christiansen Parcel in Baxter, MN on Highway 371 - Parking Lot 1.24 acres (54136 sf)- Brainerd Toyota	0%	100%	Jacob Properties of Minnesota LLC	0	58,000	N
Jacob Holdings of Edgewood LLC	26-0291131	06/05/07		ARK Investment Parcel, Land-1.2 acres located off Highway 371 N, next to B Toyota	0%	100%	Jacob Properties of Minnesota LLC	0	(162,000)	N
Jacob Holdings of Forest Lake LLC	41-1992893	11/14/00		Owns closed Forest Lake dealership property at 322 and 334 19th St. SW.	0%	100%	Jacob Properties of Minnesota LLC	0	785,591	N
Jacob Holdings of Fridley LLC f/k/a Jacob Holdings of GoldenValley, LLC	03-0530709	10/13/03		Shell	0%	100%	Jacob Properties of Minnesota LLC	0	0	N

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Jacob Holdings of Hallmark LLC		2008		SHELL - Did not own any assets				0	0	N
Jacob Holdings of Hidden Valley Trail LLC	42-1653179	12/07/04	2007	Owned certain real property				0	0	N
Jacob Holdings of Highway 110 LLC	42-1568211	12/30/02		Inver Grove Toyota real estate - sold 6-19-09	0%	100%	Jacob Properties of Minnesota LLC	0	0	Y
Jacob Holdings of Highway 371 LLC	20-8233154	01/10/07		Baxter Bargain Lot	0%	100%	Jacob Properties of Minnesota LLC	0	(133,833)	Y
Jacob Holdings of Hudson LLC	41-1974577	05/31/00		Owns closed Hudson, WI dealership property on Coulee Road (under purchase agreement)	0%	100%	Jacob Properties of Minnesota LLC	0	(16,256)	Y
Jacob Holdings of Ike's LLC f/k/a Jacob Holdings of Palm Desert LLC		05/30/03		Shell - Transaction did not complete	0%	100%	Jacob Food Service Holdings LLC	0	0	N
Jacob Holdings of Inver Grove LLC	03-0409908	02/27/02		Owns Southview Chevrolet dealership property (to be leased to Walser in connection with dealership sale, with purchase option)	0%	100%	Jacob Properties of Minnesota LLC	0	(397,811)	Y
Jacob Holdings of Irvine LLC	75-3161253	07/15/04		Owned dealership real estate for closed Irvine Hyundai dealership	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Lakeland LLC	20-8874241	04/19/06		100 % Investment in Residential Development in Lakeland, Minnesota (3 residential lots)	99%	1%	Walden Investment Company	(99,000)	(1,000)	Y
Jacob Holdings of Long Lake Road LLC	27-0052027	03/27/03		Owns closed Rosedale Dodge dealership property	0%	100%	Jacob Properties of Minnesota LLC	0	1,032,126	Y
Jacob Holdings of Maplewood LLC	20-5304191	08/02/06		Vacant- Was Maplewood Bargain Lot - land .63 acre, building 2037 sq ft, shet 102 sq ft located at 135 Century Avenue North	0%	100%	Jacob Properties of Minnesota LLC	0	(2,274)	Y

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Jacob Holdings of Medina LLC	82-0568973	10/07/02		Owned DEH Personal Residence on 1492 Hunter Drive Medina, MN	100%	0%		(7,000,000)	0	Y
Jacob Holdings of Mendota Road LLC	01-0805025	01/29/04		Owned Inver Grove Volkswagon dealership property (subject to lease with option to purchase with Twin Cities Automotive)	0%	100%	Jacob Properties of Minnesota LLC	0	(353,680)	Y
Jacob Holdings of Monarch LLC	26-1326783	06/30/05		Owned terminated purchase option on Aspen condo	99%	1%	Walden Investment Company	0	0	N
Jacob Holdings of Monticello LLC	41-1982884	09/11/00		Owned closed Monticello dealership property.	0%	100%	Jacob Properties of Minnesota LLC	0	1,142,215	N
Jacob Holdings of Monticello LLC	41-1982884	09/11/00		Raw Land-Gutzwiller Property located at 3936 W. Chelsea Road in Monticello	0%	100%	Jacob Properties of Minnesota LLC	0	(1,873,890)	N
Jacob Holdings of Nestor Falls, Inc.	86-1108324	06/16/04		Owns 100% investment in Shady Roost Lodge Corporation, a Nova Scotia corporation that owns the Shady Roost Lodge fishing lodge in Nestor Falls, Ontario.	50%	0%		400,000	0	N
Jacob Holdings of Northridge Drive LLC	84-1668224	01/25/05	2008	Assets sold	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Oren Avenue LLC	73-1722595	11/08/04		Owns house at 6180 Osgood Avenue North in Stillwater, MN located next to Cadillac	0%	100%	Jacob Properties of Minnesota LLC	0	(24,500)	Y
Jacob Holdings of Orlando LLC	32-0090498	08/08/03		SHELL	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Osgood Avenue LLC	45-0484575	06/27/02		Owned corner parcel for closed Stillwater Ford dealership under terminated contract for deed	0%	100%	Jacob Properties of Minnesota LLC	0	0	Y
Jacob Holdings of Pine City LLC	20-5800987	10/23/06		Owned Denny Hecker's Auto Mall-Pine City	0%	100%	Jacob Properties of Minnesota LLC	0	(210,000)	Y

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Jacob Holdings of Plymouth LLC	05-0608415	09/07/04		Owned investment in TerraForm LLC, a real estate development company that lost property in foreclosure. Assets sold.	99%	1%	Walden Investment Company	0	0	N
Jacob Holdings of Redwood LLC	34-1991918	04/22/04	Dec-07	Owned Commercial Real Estate for Redwood City Dodge dealership	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Rogers LLC	75-3158282	05/27/04		Owned 100 Acres of Residential Development located in Rogers, MN called Brockton Meadows	0%	100%	Hecker & Holmers Holding Company LLC	0	(1,727,494)	Y
Jacob Holdings of Roseville LLC	41-1991111	09/11/00		Owens closed dealership property in Roseville, MN	0%	100%	Jacob Properties of Minnesota LLC	0	587,394	N
Jacob Holdings of Roseville LLC	41-1991111	09/11/00		Additional land 1.161 acres, building 5,600 sq ft. for Advantage Touch LLC / Office Building at 2931 Partridge Road in Roseville MN	0%	100%	Jacob Properties of Minnesota LLC	0	24,500	N
Jacob Holdings of Salt Lake LLC f/k/a Jacob Holdings of Avondale, LLC	54-2131716	10/14/03	2008	Shell	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Sandberg Road LLC	84-1668226	01/21/05		Owens closed dealership property in Monticello, MN	0%	100%	Jacob Properties of Minnesota LLC	0	2,480,715	Y
Jacob Holdings of Shakopee LLC f/k/a Jacob Holdings of South St. Paul LLC	47-0951803	03/10/05		Shell company formed to purchase real estate for Shakopee dealership from Chrysler Realty. Transaction never closed.	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of Silver Cliff LLC	20-3679600	10/25/05		Investment Townhome from Silver Cliff Properties (beach homes) in Two Harbors, MN at 1816 Silver Cliff Road #6	0%	100%	Jacob Properties of Minnesota LLC	0	(114,000)	N
Jacob Holdings of Silver Cliff LLC	20-3679600	10/25/05		2 Investment Townhomes from Silver Cliff Properties (beach homes) in Two Harbors, MN at 1759, Unit #0 and 1761 Unit #1 on Silver Cliff Road	0%	100%	Jacob Properties of Minnesota LLC	0	(305,000)	N

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Jacob Holdings of South Robert Trail LLC	41-2002621	04/13/01		Owns former Inver Grove Hyundai dealership real estate, currently leased to Twin Cities Automotive.	0%	100%	Jacob Properties of Minnesota LLC	0	862,156	Y
Jacob Holdings of St. Cloud LLC	01-0832021	03/24/05		Bargain Connection-St. Cloud Bargain Lot - rented to 3rd party	0%	100%	Jacob Properties of Minnesota LLC	0	0	N
Jacob Holdings of St. Louis Park LLC	41-1959715	01/06/00		Owns office building in St. Louis Park, MN	0%	100%	Jacob Properties of Minnesota LLC	0	(379,779)	Y
Jacob Holdings of Stillwater LLC	41-1912151	06/10/98		Lang Parcel at 22510 Everton Ave N, & Long Parcel at 22552 Everton Ave N in Forest Lake, MN land purchased for future development (deed in lieu to bank)	99%	1%	Walden Investment Company	(124,740)	(1,260)	N
Jacob Holdings of Stimson LLC	20-8233104	12/19/06		50% Investment in Stimson Partners LLC, a special purpose real estate holding company that owns a 15,000 sf building at 700 Hennepin Avenue leased to Seven Steakhouse and Sushi.	0%	100%	Jacob Food Service Holdings LLC	0	299,000	N
Jacob Holdings of Texas LLC f/k/a Jacob Holdings of Central Avenue LLC	25-1916577	04/05/05		Owned Advantage Rent A Car rental facility in San Antonio, TX and Harlingen, TX. Property in San Antonio foreclosed 2-09 and Harlingen sold 3-09.	0%	100%	Jacob Properties of Minnesota LLC	0	(620,000)	N
Jacob Holdings of UpNorth LLC	26-0675879	08/08/07		Owns Commercial real estate leased to Hyundai of Brainerd Baxter	0%	100%	Jacob Properties of Minnesota LLC	0	128,000	Y
Jacob Holdings of Ventanas LLC	26-1420350	11/15/07		Personal Property of DEH - Condo Residence at Las Ventanas, Phase III, Unit 103, State of Baha California Sur, Mexico	0%	100%	Jacob Properties of Minnesota LLC	0	200,000	Y
Jacob Holdings of Waite Park LLC	90-0125699	11/20/03		Owns St. Cloud Hyundai dealership rented to 3rd party	0%	100%	Jacob Properties of Minnesota LLC	0	(446,940)	N

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Jacob Holdings of Waite Park LLC	90-0125699	11/20/03		Owns 1.5 acre at 900 2nd Street South in Waite Park, a vacant parcel adjacent to the St. Cloud Hyundai dealership leased to Jacob Motors of St. Cloud LLC.	0%	100%	Jacob Properties of Minnesota LLC	0	(310,000)	N
Jacob Holdings of Wisconsin LLC (f/k/a Jacob Holdings of Brainerd LLC)	41-1986469	09/14/00		Undeveloped lot in Wisconsin	0%	100%	Jacob Properties of Minnesota LLC	0	46,500	Y
Jacob Hospitality Management LLC f/k/a Jacob Holdings of Cabo LLC		05/12/05		Shell	0%	100%	Jacob Food Service Holdings LLC	0	0	N
Jacob Imports of Minnesota, LLC f/k/a Jacob Imports of Avondale, LLC f/ka Jacob Volkswagen of Avondale, LLC	04-3776566	09/23/03		Shell	99%	1%	Walden Investment Company	0	0	N
Jacob Investments LLC	43-2047664	03/19/04		Formerly owned Advantage.com; sold to Advantage Licensing LLC in 2007. No assets.	96%	0%		0	0	N
Jacob Leasing LLC	41-1976579	06/23/00		SHELL	99%	0%		0	0	N
Jacob Medical Holdings LLC	16-1739776	03/31/04	2007	Company formed to purchase Medical Complex that did not close - SHELL	50%	0%		0	0	N
Jacob Motors of Baxter LLC	20-8349423	01/30/07		Owned closed bargain lot dealership in Brainerd/Baxter, MN.	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of Bloomington LLC (f/k/a Advantage Web Site Optimization LLC)	20-8067810	12/11/06		Owns closed hybrid car / bargain lot dealership in Bloomington, MN.	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of Brooklyn Park LLC (f/k/a Jacob Motors of Inver Grove LLC)	61-1479479	11/15/04		Shell company formed to buy Brooklyn Park dealership that did not close.	99%	1%	Walden Investment Company	0	0	N

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Jacob Motors of Pine City LLC	26-0542057	07/17/07		Shell company formed to buy Pine City dealership (existing Walden Fleet Group, Inc. entity used instead).	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of Shakopee LLC	20-5088218	06/19/06		Owned closed Chrysler dealership in Shakopee, MN.	99%	1%	Walden Investment Company	0	0	N
Jacob Motors of St. Cloud LLC (f/k/a Denny Hecker's Hyundai of St. Cloud LLC)	86-1100730	03/08/04		Owned Hyundai Dealership in ST. Cloud, MN - Sold	99%	1%	Walden Investment Company	(194,040)	(1,960)	N
Jacob Properties of Aspen, LLC	03-0549799	10/05/04		Personal Property of Dennis Hecker through LLC - Top of Mill Townhomes located at 917 S. Mil Street, Unit E, in Aspen, CO - quit claimed to secured creditor	99%	1%	Walden Investment Company	0	0	Y
Jacob Properties of Long Lake LLC (f/k/a Sydney Holdings of Monticello LLC)	81-0651019	06/04/04		Cabin on Long Lake located at 15524 Co. 6 in Park Rapids, MN - quit cleared to secured creditor	0%	100%	Jacob Properties of Minnesota LLC	0	9,300	Y
Jacob Properties of Minnesota LLC	36-4548114	12/31/03		HC owns LLC Interests in various real estate investment companies.	91%	5%	Rosedale Dodge, Inc.	0	0	N
Jacob Properties of Scottsdale LLC	35-2264877	11/29/05		Owned Scottsdale residence sold in 2008. Shell.	100%	0%		0	0	N
JAV II LLC	11-3753014	06/17/05	Jun-05	Aircraft sold to Tom Gonzales	0%	100%	Jacob Aviation of Minnesota LLC	0	0	N
Jazel Automotive Services, LLC [California]		12/02/03	2007	Company Holding Dissolved - Shell	100%	0%		0	0	N
Jazel Automotive Services, LLC [Minnesota]	90-0125703	11/21/03	2007	SHELL	100%	0%		0	0	N
Jazz Marketing LLC		04/01/05		Shell	0%	0%		0	0	N

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Koch Group Mpls, LLC				Seven Steakhouse and Sushi Restaurant	31%	0%		(367,200)	0	N
Lake Country Auto Center, Inc. (f/k/a Lake Country Dodge, Inc. f/k/a Lake Country Dodge and Chrysler, Inc.)	41-1333992	08/14/78		Owns closed Chrysler dealership in Forest Lake, MN.	100%	0%		0	0	N
Lakes Leasing Corp.	20-5996738	12/05/06		Advantage Rent A Car - Minnesota	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
LAS Rentals LLC		2005	2006	Owned interest in Payless Las Vegas. Interest sold to Payless Corporate.	0%	100%	Austin Capital LLC	0	0	N
Legend Leasing Corp.	36-4332409	06/26/98		Advantage Rent A Car - Louisiana	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Medina Investments LLC	41-2021814	11/15/01		Shell - to be dissolved	33%	0%		0	0	N
Michael Holdings of Baxter LLC	20-2258429	02/09/05		20 acre parcel - Baxter, MN located SW corner of Highway 371 and Highway 210	50%	0%		(240,000)	0	Y
Mikden LLC	41-2002620	04/13/01		Commercial real estate comprised of 2 buildings, 18,358 sf and 6,000 sf, leased to Petco and AT&T, respectively in West St. Paul, MN	50%	0%		300,000	0	Y
Mikden of Baxter Hotels LLC	20-3189168	05/19/05	2008	Owned Brainerd waterpark/hotel (assets surrendered).	50%	0%		0	0	N
Mikden of Minnetonka LLC	84-1643491	03/22/04		Minnetonka Office Building at 10159 Wayzata Boulevard - Building 19,970 sf and Land 2.21 acres	50%	0%		400,000	0	Y

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Mikden of Oakdale LLC				3.75 acre unimproved parcel in Oakdale, MN being developed for ground lease or build-to-suit.	50%	0%		500,000	0	Y
Mikden of Ontario LLC		05/07/04		Shell	0%	0%		0	0	N
Mikden of Stillwater LLC	56-2439546	02/18/04		10.5 acre improved parcel with 95,362 sf retail building leased to Herbergers in Stillwater, MN.	50%	0%		1,000,000	0	Y
Miso Leasing Corp.	20-4235383	01/20/06		Advantage Rent A Car - Missouri	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Monticello Ford-Mercury, Inc.	41-1987273	10/27/00		Owned closed Ford dealership in Monticello, MN.	50%	0%		0	0	N
Monticello Motors LLC	41-2005264	02/21/01		Owned closed Chrysler dealership in Monticello, MN.	99%	1%	Walden Investment Company	0	0	N
Myth Financial LLC (fka 5H Investments LLC)	41-2021815	11/15/01		Lindsey Lofts Condominium at 408 1st Street North in Minneapolis, personal property of Dennis Hecker, currently leased to Greg Orthun.	0%	100%	Jacob Properties of Minnesota LLC	0	500	N
Northstate Financial Corporation	41-1502789	03/23/84		Wholesale vehicle finance company	100%	0%		1,350,000	0	N
Nugget Leasing Corp.	74-2617483	10/09/91		Advantage Rent A Car - Nevada	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Okra Leasing Corp.	73-1423480	04/08/93		Advantage Rent A Car - Oklahoma	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Payless Acquisition LLC	34-1991920	04/26/04		Shell	99%	1%	Walden Investment Company	0	0	N

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PCR Venture Leasing LLC	47-0951804	02/28/05	2008	Company formed to lease fleet to Payless Rental Operators	0%	100%	PCR Venture LLC	0	0	N
PCR Venture LLC	11-3743203	01/21/05		HC owns LLC interests in Payless Car Rental Denver & Phoenix.	0%	50%	Austin Capital LLC	0	112,500	N
PCR Venture of Denver LLC (f/k/a PCR Venture Acquisition LLC)	47-0951807	02/28/05		Operates Payless Car Rentals location in Denver, CO.	0%	100%	PCR Venture LLC	0	112,500	N
PCR Venture of Ft Lauderdale LLC	83-0419765	02/16/05	2007	Owned former Payless Car Rental location in Ft. Lauderdale (sold)	0%	100%	PCR Venture LLC	0	0	N
PCR Venture of Orlando LLC				SHELL Company	0%	100%	PCR Venture LLC	0	0	N
PCR Venture of Phoenix LLC	38-3721128	04/20/05		Operates Payless Car Rentals location in Phoenix, AZ.	0%	100%	PCR Venture LLC	0	112,500	N
PCR Venture of Tampa LLC		2006		Shell Transaction was not completed	0%	100%	PCR Venture LLC	0	0	N
Philden of Crosslake LLC	20-3115334	06/30/05		Lakeside Scenic Villas - Personal townhome located at 13833 Crosslake Avenue # 2 in Crosslake, MN	50%	0%		(4,000)	0	N
Rainier Leasing Corp.	91-1590358	02/26/90		Advantage Rent A Car - Washington	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Reach Investments LLC (f/k/a 5H Properties LLC)		04/30/02		Shell	96%	0%		0	0	N
Rosedale Dodge LLC	41-2003543	08/25/95		Owned closed Hyundai dealership in Roseville, MN.	0%	90%	Rosedale Dodge, Inc.	0	0	N
Rosedale Dodge, Inc.	41-1817926	12/07/00		Operates Rosedale Leasing; owns LLC interests, in wind down mode.	100%	0%		0	0	N

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Rosedale Fleet Leasing II LLC	26-2962301	06/30/08		Shell company formed to lease vehicles financed by Nissan Finance (never closed).	0%	100%	Rosedale Dodge, Inc.	0	0	N
Rosedale Leasing LLC	41-1978153	06/26/00		Wholesale vehicle finance company	0%	100%	Rosedale Dodge, Inc.	0	0	N
Rosedale Leasing of Minneapolis LLC	20-3587265	09/28/05		Vehicle leasing company (no assets)	99%	1%	Rosedale Dodge, Inc.	0	0	N
Rosedale Leasing of Minnesota LLC	20-3184933	06/13/05		Vehicle leasing company (no assets)	99%	1%	Rosedale Dodge, Inc.	0	0	N
San Antonio Rental & Leasing Co., Inc.	86-0647941	12/15/89		Advantage Rent A Car - Arizona	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Shady Roost Lodge Corporation	858207145 - CANADA	06/29/04		Owens fishing lodge in Nestor Falls, Ontario.	0%	100%	Jacob Holdings of Nestor Falls LLC	0	1,080,000	N
Southview Chevrolet Co.	41-0795780	06/28/57		Owens closed GM Dealership in Inver Grove Heights, MN	100%			682,000	0	N
Southwest-Tex Leasing Co., Inc. and its Subsidiaries	74-2242912	02/24/82		Advantage Rent-A-Car	0%	100%	ARC Venture Holding, Inc.	0	0	N
St. Cloud Acquisition Corp.		03/30/00		Shell	100%	0%		0	0	N
Stardot Investments, a Minnesota general partnership		01/05/07		HC owns 50% interest in Stardot, Inc.	50%	0%		0	0	N
Stardot, Inc. (Minnesota)		01/31/07		Technology / management consulting and mobility software development company.	0%	50%	Stardot Investments	0	0	N
Steamboat Springs Rental & Leasing, Inc.	84-0957073	03/17/84		Advantage Rent A Car - Colorado	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N

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Stillwater Ford, Lincoln-Mercury, Inc.	41-1447044	02/06/89		Owns closed Ford dealership in Stillwater, MN.	100%	0%		0	0	N
Stimson Partners LLC	20-2414122	2008		Owns Stimson Building - Seven Steakhouse and Sushi is the Sole Tenant	0%	50%	Jacob Holdings of Stimson LLC	0	750,000	N
Sun Leasing Corporation	74-2564445	02/23/90		Advantage Rent A Car - New Mexico	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Sun Ventures LLC	43-2081870	2005		Shell	99%	1%	Rosedale Dodge, Inc.	0	0	N
Superior Executive Search and Consulting LLC	26-0658090	08/06/07		Owns closed executive search firm in Chicago, IL.	0%	51%	Dentod Investments LLC	0	0	N
Sydney Holdings of County Road 66 LLC	26-1118489	09/24/07		Investment property - Warehouse located at 35078 County Road 3 in Crosslake	99%	1%	Walden Investment Company	0	0	Y
Sydney Holdings of Crosslake LLC	20-5461182	08/29/06		Residential property for future development - Lot on Crosslake (Kadrie)	0%	100%	Jacob Properties of Minnesota LLC	0	44,500	Y
Sydney Holdings of Eden Valley LLC	20-3589034	10/06/05		Personal property of Dennis Hecker - Home purchased for sister at 560 Elk Avenue, Eden Valley, MN	100%	0%		(25,000)	0	Y
Sydney Holdings of Grand Marais LLC	48-1282476	10/25/02		Shell	96%	0%		0	0	N
Sydney Holdings of IGH LLC f/k/a Inver Grove Hyundai LLC f/k/a Southview Hyundai LLC	41-2003545	10/05/05		Owned sold Inver Grove Hyundai dealership	99%	1%	Walden Investment Company	0	0	N
Sydney Holdings of IGI LLC (f/k/a Inver Grove Imports LLC)	20-3589085	12/21/05		Formerly owned Inver Grove Volkswagen - sold to Twin Cities Automotive	0%	100%	Inver Grove Motors LLC	0	0	N

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Sydney Holdings of Oak Park Heights LLC (f/k/a Jerden LLC)	41-2012177	07/13/01		R/E development property (deed-in-lieu January 2009)	99%	1%	Walden Investment Company	0	0	Y
Sydney Holdings of St. Louis Park LLC	81-0651021	06/04/04		Personal Property of DEH - Parkside Lofts Condominium at 460 Ford Road, #403, St. Louis Park, MN	0%	100%	Jacob Properties of Minnesota LLC	0	(126,224)	N
Sydney Holdings of St. Louis Park LLC	81-0651021	06/04/04		Personal Property of DEH - Parkside Lofts Condominium at 460 Ford Road, #405, St. Louis Park, MN	0%	100%	Jacob Properties of Minnesota LLC	0	(165,774)	N
Terraces at Windsor LLC	20-3236762			Owens undeveloped land in SW Florida - 4.8 acres on Windsor Road in Bonita Springs	0%	67%	H & H Realty of Bonita Springs LLC	0	(891,667)	Y
TRAC Investments LLC	37-1481584	12/23/03		Shell	99%	1%	DH Capital Holdings LLC	0	0	N
Tradewinds U-Drive, Inc.	99-0221185	04/11/83		Advantage Rent A Car - Hawaii	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N
Transcend Communications, Inc.				IP Telephony Company	54%	0%		750,000	0	N
Transcend Holding Company LLC		11/14/05		Shell	0%	100%	Transcend Communications, Inc.	0	0	N
Twin City Homes, LLC / GMAC Real Estate	41-2023545	12/14/01		Owens Closed Residential real estate brokerage firm.	0%	0%		0	0	N
United States Rent-A-Car, Inc.		11/20/91		Rental car operation in Las Vegas, NV.	0%	49%	Nugget Leasing Corp.	0	1,500,000	N
Ute Leasing Corporation	87-0479002	09/07/90		Advantage Rent A Car - Utah	0%	100%	Southwest-Tex Leasing Co., Inc.	0	0	N

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VM Investments LLC	75-3205687	12/08/05		Ownedshares n Custom Auto detailing company - All assets sold.	0%	0%		0	0	N
Walden Auto Leasing IV, Inc.	41-1899664	11/13/97		Shell	100%	0%		0	0	N
Walden Fleet Group, Inc. f/k/a G.M.I. Acquisitions, Inc.	41-1600799	11/06/87		Owens closed GM Dealership in Pine City, MN	100%	0%		(110,000)	0	N
Walden Fleet Sales Group, Inc. [Walden Automotive Group, Inc. f/k/a DENWAL Management, Inc. merged intoWalden Fleet Sales Group, Inc. 12/31/03]	41-1619133	08/19/88		Fleet sales company -- No assets.	100%	0%		0	0	N
Walden Fleet Services II, Inc. f/k/a Walden Remarketing Services, Inc. f/k/a Walden Fleet Services, Inc.	41-1935184	03/24/99		Fleet leasing company	100%	0%		(8,000,000)	0	N
Walden Investment Company	41-1619140	07/01/88		HC owns various LLC Interests	100%	0%		0	0	N
Walden Leasing, Inc.	41-1899665	12/17/97		Auto Leasing Company -- All assets sold.	100%	0%		0	0	N
Walden Payroll Services LLC	20-5941452	11/22/06		Payroll Services Company for DEH entities	99%	1%	Walden Investment Company	0	0	N
Walden Properties of Forest Lake, LLP	41-1596602	09/30/02		Owens closed Forest Lake Ford dealership property (lessee in bankruptcy).	50%	50%	Walden Investment Company	446,261	446,261	N

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Owner - Legal Entity HC = Holding Company	FEIN	Begin Date	Ending Date	Description HC = Holding Company	DEH Direct Ownership%	Other DEH Entities %	DEH Entities Comment	DEH Equity	Other DEH Entity Equity	Single Asset R/E Entity (Y/N)
Waterfront Properties of AZ LLC	26-2897520	04/01/08		50% Investment in Arizona Condominium Property at 7181 East Camelback Road in Scottsdale, AZ	50%	0%		145,000	0	Y
WBDH Realty, LLP f/k/a WBDH Realty Company	41-1572670	10/15/02		Various real estate company properties for closed dealerships (Stillwater Cadillac & Forest Lake Chrysler).	50%	50%	Walden Investment Company	(229,158)	(229,158)	N

In re Dennis E. HeckerCase No. 09-50779Debtor**SCHEDULE C - PROPERTY CLAIMED AS EXEMPT**Debtor claims the exemptions to which debtor is entitled under:
(Check one box)

- 11 U.S.C. §522(b)(2)
 11 U.S.C. §522(b)(3)

Check if debtor claims a homestead exemption that exceeds
 \$136,875.

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
<u>Real Property</u>			
11706 Cross Avenue, Crosslake, MN (tax legal description - Those parts of Lots 3 & 4, Block 2, Security Interest Cross Lake Homesites, lying Easterly of the following described line: commencing at the Southwest corner of said Lot 4, thence North 89 degrees 41 minutes, 32 seconds East, assumed bearing, along the South line of said Lot 4 for a distance of 55 feet to the point of beginning, according to the recorded plat thereof, Crow Wing County, Minnesota) (Titled of record in name of Jacob Holdings of Crosslake, LLC. Debtor asserts ownership interest through reverse piercing claim.)	Minn. Stat. §§ 510.01, 510.02 . Reverse pierce of property titled to Jacob Holdings of Cross Lake, LLC, pursuant to Cargill, Inc. v. Hedge, 372 N.W.2d 477 (Minn. 1985).	0.00	3,983,000.00
<u>Household Goods and Furnishings</u>			
1/2 interest in Household Goods and Furnishings located at 11706 Cross Ave., Crosslake, MN 56442.	Minn. Stat. § 550.37(4)(b)	9,450.00	15,715.00
<u>Wearing Apparel</u>			
Debtor's Clothing	Minn. Stat. § 550.37(4)(a)	25,000.00	25,000.00
<u>Furs and Jewelry</u>			
Wedding Ring (See Exhibit B (7))	Minn. Stat. section 550.37, subd. 4(c)	1,225.00	24,000.00
<u>Firearms and Sports, Photographic and Other Hobby Equipment</u>			
1985 Kawai Baby Grand Piano	Minn. Stat. § 550.37(2)	1,500.00	1,500.00
<u>Interests in Insurance Policies</u>			
See Exhibit B (9) attached hereto. Some policies held by trusts. Records seized by debtor believes one policy has cash surrender value.	Minn. Stat. § 550.37(23)	8,400.00	12,000.00
<u>Interests in IRA, ERISA, Keogh, or Other Pension or Profit Sharing Plans</u>			
UBS Financial Services, Inc. (xxxxx8133) - IRA - ending balance as of 12/31/08 - records seized.	11 U.S.C. § 522(b)(3)(C)	58,150.41	58,150.41
IRA with Pershing, LLC (approx. value)	Minn. Stat. § 550.37(24)	58,220.11	58,220.11
Total:		161,945.52	4,177,585.52

0 continuation sheets attached to Schedule of Property Claimed as Exempt

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN						
Account No.			3/15/07					
Alliance Bank 55 E 5th St Ste 115 St. Paul, MN 55101			Security Interest All of the Debtor's membership interest in Jacob Holdings of Stimson LLC				2,524,976.04	724,976.04
Value \$			1,800,000.00					
Account No.			11/25/08					
Alliance Bank 55 E 5th St Ste 115 St. Paul, MN 55101	X	-	Security Interest Payments due under loan participation agreement dated 10/31/08 (see UCC for specifics)				Unknown	Unknown
Value \$			Unknown					
Account No.			5/20/09					
Alliance Bank 55 E 5th St Ste 115 St. Paul, MN 55101		-	Security Interest All of the Debtor's ownership interest in Clearwater Retail Center LLC				0.00	Unknown
Value \$			Unknown					
Account No.			12/12/94					
Anchor Bank PO Box 7933 Madison, WI 53707		-	Mortgage 106 Mariner Way, Bayport, MN 55003 (Unit 3, Building 1, Condominium Number 62, Waterford on the St. Croix, a Condominium, together with an undivided 1/41st interest in the common areas and facilities as set forth in the Declaration and				50,000.00	0.00
Value \$			300,000.00					
Subtotal (Total of this page)							2,574,976.04	724,976.04

7 continuation sheets attached

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.			12/12/94 Mortgage					
Anchor Bank PO Box 7933 Madison, WI 53707		-	205 Mariner Drive Ct, Bayport, MN 55003 (Unit 4, Building 8, Condominium Number 62, Waterford on the St. Croix, Second Supplemental Condominium Plat, together with an undivided 1/41st interest in the common areas and facilities as set fort				50,000.00	0.00
Account No.			Value \$ 300,000.00					
Account No.			Security Interest					
Associated Bank 1270 Yankee Doodle Rd Saint Paul, MN 55121			All shares of stock owned by the Debtor in Transcend Communications, Inc. (see UCC for specifics)				2,500,000.00	340,000.00
Account No.			Value \$ 2,160,000.00					
Account No.			11/27/06					
Axle Capital, LLC / SageCrest 3 Pickwick Plaza Greenwich, CT 06830			Security Interest Sixty (60) shares of the outstanding common stock of ARC Venture Holdings, Inc. (see UCC for specifics)				15,000,000.00	Unknown
Account No.			Value \$ Unknown					
Account No.			William Brody BuchalterNemer 1000 Wilshire Blvd, Ste 1500 Los Angeles, CA 90017-2457					
Representing: Axle Capital, LLC / SageCrest								
Account No.			Value \$					
Account No.			10/9/08					
Carlton Financial Corporation 1907 E Wayzata Blvd Ste180 Wayzata, MN 55391		-	Security Interest 100 membership interests in Jacob Properties of Aspen, LLC and 100 membership interests in Jacob Holdings of Pine City, LLC				1,100,000.00	1,100,000.00
Account No.			Value \$ 0.00					
Subtotal (Total of this page)							18,650,000.00	1,440,000.00

Sheet 1 of 7 continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN						
Account No.	-	1/28/2009, 4/28/09					476,925,874.60	Unknown
Chrysler Financial Services CIMS 405-23-01 27777 Inkster Rd Farmington, MI 48334		Security Interest and Judgment Substantially all assets						
Value \$		Unknown						
Account No.	-	3/9/09					6,724.45	0.00
Representing: Chrysler Financial Services		Craig E. Reimer, Esq. Mayer Brown 71 South Wacker Drive Chicago, IL 60606						
Value \$								
Account No.	-	3/9/09					6,724.45	0.00
Condor Fireplace & Stone Co 8282 Arthur St NE Minneapolis, MN 55432		Mechanic's Lien 1615 Northridge Dr., Medina, MN 55391 (Lot 15, Block 3, North Ridge Farm, Hennepin County, MN) (Leased through May 2011)						
Value \$		1,100,000.00						
Account No.	-	1/19/09					4,754,988.00	Unknown
Cornerstone Bank 2627 S University Fargo, ND 58103		Security Interest Substantially all assets; assignments of promissory notes.						
Value \$		Unknown						
Account No.	-	5/15/08					500,000.00	0.00
Crown Bank 6600 France Ave S Ste 125 Edina, MN 55435		Security Interest All membership interests owned by Debtor in Jacob Holdings of Edgewood, LLC						
Value \$		600,000.00						
Subtotal							482,187,587.05	0.00
(Total of this page)								

Sheet 2 of 7 continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re Dennis E. Hecker
 Debtor

Case No. 09-50779

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN						
Account No.								
Representing: Crown Bank			Klobucar, Jeffrey D, Esq 250 Marquette Ave Ste 1200 Minneapolis, MN 55401					
			Value \$					
Account No.			2/3/09					
Crown Bank 6600 France Ave S Ste 125 Edina, MN 55435		-	Security Interest Membership interests in Bayport Marina Association, Inc. and related boat slip lease agreements plus one month's interest.					
			Value \$				954,591.66	Unknown
Account No.								
Representing: Crown Bank			Lallier, Thomas J Foley & Mansfield 250 Marquette Ave Ste 1200 Minneapolis, MN 55401					
			Value \$					
Account No.			Setoff					
GELCO Corp Three Capital Dr Eden Prairie, MN 55344		-	GELCO Corporation Sales Commission Agreement.					
			Value \$				1,800,000.00	0.00
Account No.			53' Hatteras boat - in foreclosure and in possession of lender.					
GEMB Lending, Inc. PO Box 57091 Irvine, CA 92619		-						
			Value \$				350,000.00	50,000.00
Subtotal							3,104,591.66	50,000.00
(Total of this page)								

Sheet 3 of 7 continuation sheets attached to
 Schedule of Creditors Holding Secured Claims

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.				11/20/01					
GMAC Mortgage 9661 W 143rd St Ste 200 Orland Park, IL 60462		-		Mortgage 1615 Northridge Dr., Medina, MN 55391 (Lot 15, Block 3, North Ridge Farm, Hennepin County, MN) (Leased through May 2011)				832,058.93	0.00
				Value \$ 1,100,000.00					
Account No.				10/9/08					
Home Federal Savings Bank 1016 Civic Center Dr NW Ste 300 Rochester, MN 55903		-		Security interest 100 membership interests in Jacob Properties of Aspen, LLC and 100 membership interests in Jacob Holdings of Pine City, LLC				1,100,000.00	1,100,000.00
				Value \$ 0.00					
Account No.				4/17/09, 5/8/09					
Internal Revenue Service Special Procedures Branch 389 US Courthouse 316 N Robert St. Paul, MN 55101		-		Tax liens Pending tax refund for tax years 2002-2006.				2,612,883.87	612,883.87
				Value \$ 2,000,000.00					
Account No.				Possession					
JC Bromac 11860 S La Cienega Blvd Los Angeles, CA 90250				Membership interests in HogRider Investments, LLC Personal Guaranty				1,000,000.00	0.00
				Value \$ 4,000,000.00					
Account No.				Mortgages					
LAKE BANK, N.A., THE 613 First Ave Two Harbors, MN 55616				Three Silver Lake condominiums - security interest asserted in 1/2 interest in household goods but not perfected				2,619,000.00	619,000.00
				Value \$ 2,000,000.00					
Subtotal (Total of this page)								8,163,942.80	2,331,883.87

Sheet 4 of 7 continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.			11706 Cross Avenue, Crosslake, MN (tax legal description - Those parts of Lots 3 & 4, Block 2, Security Interest Cross Lake Homesites, lying Easterly of the following described line: commencing at the Southwest corner of said Lot 4, thence					
TCF National Bank 801 Marquette Ave Minneapolis, MN 55402	-		Value \$ 3,983,000.00				4,400,000.00	417,000.00
Account No.			1/2 interest in Household Goods and Furnishings located at 11706 Cross Ave., Crosslake, MN 56442.					
TCF National Bank 801 Marquette Ave Minneapolis, MN 55402	-		Value \$ 15,715.00				0.00	0.00
Account No.			1/2 interest in Household Goods and Furnishings located at 11700 Cross Ave., Crosslake, MN 56442.					
TCF National Bank 801 Marquette Ave Minneapolis, MN 55402	-		Value \$ 4,620.00				0.00	0.00
Account No.			1/2 interest in Household Goods and Furnishings located at 11614 Echo Bay Dr., Crosslake, MN 56442.					
TCF National Bank 801 Marquette Ave Minneapolis, MN 55402	-		Value \$ 2,650.00				0.00	0.00
Account No.			11614 Echo Bay Drive, Crosslake, MN (tax legal description - That part of Lot 2, Block 2, Cross Lake Homesites, lying Westerly of the following described line; commencing at the Southeast corner of said Lot 2, thence North 81 degrees 39 mi					
TCF National Bank 801 Marquette Ave Minneapolis, MN 55402	-		Value \$ 875,000.00				1,050,000.00	175,000.00
Subtotal							5,450,000.00	592,000.00
(Total of this page)								

Sheet 5 of 7 continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN						
Account No. TCF National Bank 801 Marquette Ave Minneapolis, MN 55402	-	11700 Cross Avenue, Crosslake, MN (tax legal description - That part of Lot 2, Block 2, Cross Lake Homesites, lying Easterly of the following described line; commencing at the Southeast corner of said Lot 2, thence North 81 degrees 39 minu					1,050,000.00	75,000.00
		Value \$ 975,000.00						
Account No. Toyota Motor Credit Corp 301 Carlson Pkwy Ste 210 Minnetonka, MN 55305	-	4/7/09 Security Interest Substantially all assets					0.00	Unknown
		Value \$ Unknown						
Account No. U.S. Bank BC-MN-H22A 800 Nicollet Mall, 22nd Floor Minneapolis, MN 55402	-	8/5/99 Mortgage 1615 Northridge Dr., Medina, MN 55391 (Lot 15, Block 3, North Ridge Farm, Hennepin County, MN) (Leased through May 2011)					250,000.00	0.00
		Value \$ 1,100,000.00						
Account No. U.S. Bank BC-MN-H22A 800 Nicollet Mall, 22nd Floor Minneapolis, MN 55402	-	11/21/08 Security Interest, Mortgage 106 Mariner Way, Bayport, MN 55003 (Unit 3, Building 1, Condominium Number 62, Waterford on the St. Croix, a Condominium, together with an undivided 1/41st interest in the common areas and facilities as set forth in the Declaration and					500,000.00	250,000.00
		Value \$ 300,000.00						
Account No. U.S. Bank BC-MN-H22A 800 Nicollet Mall, 22nd Floor Minneapolis, MN 55402	-	11/21/08 Security Interest, Mortgage 205 Mariner Drive Ct, Bayport, MN 55003 (Unit 4, Building 8, Condominium Number 62, Waterford on the St. Croix, Second Supplemental Condominium Plat, together with an undivided 1/41st interest in the common areas and facilities as set fort					500,000.00	250,000.00
		Value \$ 300,000.00						
Subtotal							2,300,000.00	575,000.00
(Total of this page)								

Sheet 6 of 7 continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN					
Account No.		-					
U.S. Bank BC-MN-H22A 800 Nicollet Mall, 22nd Floor Minneapolis, MN 55402							
						0.00	0.00
Value \$		6,000.00					
Account No.		-					
U.S. Bank BC-MN-H22A 800 Nicollet Mall, 22nd Floor Minneapolis, MN 55402							
Value \$		Unknown				7,000,000.00	Unknown
Account No.		X J					
Washington Mutual Bank, FA 400 E Main St Stockton, CA 95290							
Value \$		220,000.00				232,304.00	12,304.00
Account No.		-					
Wells Fargo c/o David Galle 45 South Seventh St, Ste 3300 Minneapolis, MN 55402							
Value \$		Unknown				650,000.00	Unknown
Account No.							
Value \$							
Subtotal (Total of this page)						7,882,304.00	12,304.00
Total (Report on Summary of Schedules)						530,313,401.55	5,726,163.91

Sheet 7 of 7 continuation sheets attached to
Schedule of Creditors Holding Secured Claims

In re Dennis E. HeckerCase No. 09-50779Debtor**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

 Domestic support obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

 Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

 Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

 Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

 Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

 Deposits by individuals

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

 Taxes and certain other debts owed to governmental units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

 Commitments to maintain the capital of an insured depository institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

 Claims for death or personal injury while debtor was intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

4 continuation sheets attached

In re Dennis E. Hecker
 Debtor

Case No. 09-50779

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
 (Continuation Sheet)

Domestic Support Obligations

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. Hecker, Sandra 13755 - 84th PI N Maple Grove, MN 55369			\$985 per month for duration of Sandra's life				985.00	0.00 985.00
Account No.								
Account No.								
Account No.								
Account No.								
Subtotal (Total of this page)							985.00	0.00 985.00

Sheet 1 of 4 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Priority Claims

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

Taxes and Certain Other Debts
Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY	
								AMOUNT ENTITLED TO PRIORITY	
Account No. CA Board of Equalization PO Box 942879 Sacramento, CA 94279-7072	-		Automobile Sales Tax and Registration (Title) Fees				Unknown	Unknown	
Account No. CA Dept of Motor Vehicles PO Box 942869 Sacramento, CA 94269-0001	-		Automobile Sales Tax and Registration (Title) Fees				Unknown	Unknown	
Account No. Crow Wing County Treasurer Judicial Center 213 Laurel St Brainerd, MN 56401	-		2nd Half 2009 Property taxes: 11614 Echo Bay - \$4,544.18 11700 Cross Ave - \$33,984.96 11706 Cross Ave - \$4,556.14				43,085.28	43,085.28	
Account No. Hennepin County Treasurer 300 S Sixth St A600 Government Cnt Minneapolis, MN 55487	-		2nd Half 2009 Property taxes: 1615 Northridge - \$10,425.77 13905 - 53rd Ave - \$1,208.96				11,634.73	11,634.73	
Account No. Internal Revenue Service Special Procedures Branch 389 US Courthouse 316 N Robert St. Paul, MN 55101	J		4/30/09 401K early withdrawl penalty - subject to setoff of refund				Unknown	Unknown	
Subtotal								0.00	
(Total of this page)							54,720.01	54,720.01	

Sheet 2 of 4 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

In re Dennis E. Hecker
 Debtor

Case No. 09-50779

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
 (Continuation Sheet)

Taxes and Certain Other Debts
 Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. Minnesota Dept. of Revenue PO Bos 64649 Saint Paul, MN 55164-0649	-		2007 Consumer use tax				1,103.77	0.00
Account No. Minnesota Dept. of Revenue Mail Station 7701 Saint Paul, MN 55146-7701	-		2005 Income tax audit - will resolve when federal returns amended.				34,307.31	0.00
Account No. MN Dept of Public Safety Driver & Vehicle Services 445 Minnesota St Saint Paul, MN 55101-5160	-		Automobile Sales Tax and Registration (Title) Fees				Unknown	Unknown
Account No. State of MN Dept of Revenue 600 N Robert St St. Paul, MN 55101	-						0.00	0.00
Account No. Washington County Treasurer Government Center 14949 - 62nd St N Stillwater, MN 55082	-		2nd Half 2009 Property taxes: 106 Mariner Way - \$2,788.00 205 Mariner Drive - \$1,365.00				4,153.00	0.00
Subtotal								1,103.77
(Total of this page)							39,564.08	38,460.31

Sheet 3 of 4 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Priority Claims

In re Dennis E. Hecker
 Debtor

Case No. 09-50779

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
 (Continuation Sheet)

Taxes and Certain Other Debts
 Owed to Governmental Units

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. WI Dept of Transportation PO Box 7949 Madison, WI 53707			Automobile Sales Tax and Registration (Title) Fees				Unknown	Unknown
Account No.								
Account No.								
Account No.								
Account No.								

Sheet 4 of 4 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Priority Claims

Subtotal (Total of this page)	0.00	0.00
Total (Report on Summary of Schedules)	95,269.09	94,165.32

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D W I F E J O I N T C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
Account No. Ace Insurance Company P.O. Box 294836 Cleveland, OH 44101			Liability insurance				9,011.90
Account No. Allen Eide 3221 32nd Ave S Ste 900 Grand Forks, ND 58201			- Monticello Ford purchase - personal loan				6,500,000.00
Account No. Alliance Bank 55 E 5th St Ste 115 St. Paul, MN 55101			Personal line of credit; and Personal guaranties: - Clearwater Retail Center LLC - Jacob Holdings of Nestor Falls, LLC - Jacob Holdings of Stimson LLC - Jacob Holdings of Waite Park, LLC	X			5,479,000.00
Account No. Alliance Bank 55 E 5th St Ste 115 St. Paul, MN 55101			6/8/09 All of the Debtor's ownership interest in Jacob Holdings of Nestor Falls, Inc.				Unknown
Subtotal (Total of this page)							11,988,011.90

18 continuation sheets attached

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. American Bank 1060 Dakota Dr Mendota Heights, MN 55120			Personal Guaranties: -Myth Financial LLC -Freedom First Financial	X			278,500.00	
Account No. American Express PO Box 0001 Los Angeles, CA 90096			Credit card purchases				123,068.25	
Account No. American National Bank of MN 7638 Woida Rd Baxter, MN 56425		-	Personal Guaranty - Jacob Holdings of Barbeau, LLC	X			430,000.00	
Account No. Anchor Bank 1570 Concordia Ave Saint Paul, MN 55104			Personal Guaranty - Jacob Holdings of Oren Ave [????]	X			463,200.00	
Account No. Representing: Anchor Bank			Anchor Bank PO Box 7933 Madison, WI 53707					
Sheet no. <u>1</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	1,294,768.25

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. AV Card/Oasis 164 Lake Front Dr Cockeysville, MD 21030		-	Personal Guaranty - Den-Star Aviation, Inc.	X			23,454.43	
Account No. Axis Capital, Inc. 308 N Locust St PO Box 2555 Grand Island, NE 68802		-	Personal guaranty of an equipment Lease	X			29,790.42	
Account No. Bank of the West PO Box 65020 West Des Moines, IA 50265			Personal Guaranties: - Belwin LLC - Various dealership finance charges ____	X			250,000.00	
Account No. Bayport Marina Association 200 5th St Bayport, MN 55003			Dues and Services				9,622.80	
Account No. Belisle, Wayne 1843 Eagle Ridge Mendota Heights, MN 55118			Put on Advantage Stock				3,000,000.00	
Sheet no. <u>2</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	3,312,867.65

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Bellagio Hotel and Casino 3600 Las Vegas Blvd Las Vegas, NV 89109			Goods and/or services				345,000.00	
Account No. Bremer Bank 633 S Concord St Ste 350 South St. Paul, MN 55075			Personal Loan; and Personal Guaranties: - Northstate Financial Corp - Waterfront Properties of AZ, LLC	X			8,565,000.00	
Account No. Briggs & Morgan PA 2200 IDS Center Minneapolis, MN 55402			Legal Fees				77,729.71	
Account No. Cain, Tara Saint Paul, MN 55114		-	4/29/09 Judgment (Case No. 27-CV-08-25766)				813.67	
Account No. Representing: Cain, Tara			Roe, Jessica Lipsky, Esq. Bernick Lifson et al 500 Wayzata Blvd Ste 1200 Minneapolis, MN 55416					
Sheet no. <u>3</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	8,988,543.38

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Cessna Aircraft Company PO Box 12270 Wichita, KS 67277			Personal Guaranty - Denstar Aviatron, Inc.	X			59,109.00	
Account No. City of Aspen 130 S Galena St Aspen, CO 81611			Goods and/or services				1,000.00	
Account No. City of Bayport 294 N 3rd St Bayport, MN 55003			Goods and/or services				700.00	
Account No. City of Medina 2052 Co Rd 24 Hamel, MN 55340		-	Event security				840.00	
Account No. Community National Bank 845 E County Rd E Vadnais Heights, MN 55127			Personal Loan				95,940.41	
Sheet no. <u>4</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	157,589.41

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Cooperative Power PO Box 69 Two Harbors, MN 55616			Goods and/or services				3,200.00	
Account No. Deerwood Bank PO Box 527 724 W Washington St Brainerd, MN 56401			Personal Guaranty		X		10,000.00	
Account No. Encore Bank 3003 Tamiami Tr N Ste 100 Naples, FL 34103			Personal Guaranties: - H & R Realty of Whisperwood, LLC - HHR of Cooper Oaks, LLC		X		1,320,000.00	
Account No. Fifth Third Bank 999 Vanderbilt Beach 7th Floor Md B9997E Naples, FL 34108			Personal Guranty - Terraces of Windsor, LLC		X		2,500,000.00	
Account No. Gilbert, Don 1700 Pheasant Run Hudson, WI 54016			Personal Guaranty - Jacob Holdings of Hudson, LLC		X		90,675.00	
Sheet no. <u>5</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	3,923,875.00

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		Husband, Wife, Joint, or Community						
Account No. GMAC, LLC 15303 94th Ave Orland Park, IL 60462			Personal Guaranties: - Pine City - Stillwater - Southview	X			4,700,000.00	
Account No. Hyundai Motor America 10550 Talbert Ave Mountain Valley, CA 92708		-	Dealership loan/guaranty	X			500,000.00	
Account No. Hyundai Motor Finance Company 10550 Talbert Ave Mountain Valley, CA 92708			Personal Guaranties: - Advantage Motors-Airport - Baxter Imports - RDI, Inc. - Jacob Holdings Up North	X			55,190,000.00	
Account No. Representing: Hyundai Motor Finance Company			Runck, David E, Esq. 400 Flagship Corp Center 775 Prairie Center Dr Eden Prairie, MN 55344					
Account No. Inter Bank 3400 W 66th St Ste 100 Minneapolis, MN 55435			Personal Guaranty - Sydney Holdings of Eden Valley, LLC	X			92,000.00	
Sheet no. <u>6</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	60,482,000.00

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
Account No. IRS Department of Treasury Ogden, UT 84201			Notice Only				0.00	
Account No. John J. Sorci Trust 2300 E Valley Ct San Jose, CA 95148			Guaranty of Autocal, LLC real property lease	X			6,510,000.00	
Account No. JP Morgan Chase Bank, N.A. 726 Madison Ave New York, NY 10021			Judgment (27-CV-09-3719) Personal Loan and Brokerage Acct. Loan				3,044,046.00	
Account No. Representing: JP Morgan Chase Bank, N.A.			Swanson, Matthew A, Esq. 150 S Fifth St Ste 2300 Minneapolis, MN 55402					
Account No. Representing: JP Morgan Chase Bank, N.A.			Tchida, Bryant D., Esq. Leonard Street & Deinard 150 S 5th St Ste 2300 Minneapolis, MN 55402					
Sheet no. <u>7</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	9,554,046.00

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		H W J C					DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.
Account No. KleinBank 14141 Glendale Rd Savage, MN 55378		Personal Guaranty -Twin City Homes, LLC		X		100,000.00	
Account No. Koch Group Mpls LLC		4/29/09 Judgment (Case No. 27-CV-08-25766)				813.67	
Account No. Representing: Koch Group Mpls LLC		Roe, Jessica Lipsky, Esq. Bernick Lifson et al 500 Wayzata Blvd Ste 1200 Minneapolis, MN 55416					
Account No. Koch, David		-				0.00	
Account No. Representing: Koch, David		Roe, Jessica Lipsky, Esq. Bernick Lifson et al 500 Wayzata Blvd Ste 1200 Minneapolis, MN 55416					
Sheet no. <u>8</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	100,813.67

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Kotaska, Scott		-					0.00	
Account No. Representing: Kotaska, Scott		McEnroe, Catherine Leonard Street & Deinard 150 S Fifth St Ste 2300 Minneapolis, MN 55402						
Account No. M&I Bank 770 N Water St Milwaukee, WI 53202		Personal Guaranties - Michael Holdings of Baxter LLC - Mikden of Oakdale, LLC		X			8,000,000.00	
Account No. MAC of Pine City, LLC 3221 32nd Ave S Ste 900 Grand Forks, ND 58201		Personal Guaranty - Jacob Holdings of Pine City, LLC		X			3,000,000.00	
Account No. Marsh Consumer 333 South Seventh, Ste 1600 Minneapolis, MN 55402-2427		Insurance -					1,134.50	
Sheet no. <u>9</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	11,001,134.50

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Marshall Bank First 225 S Sixth St Ste 2900 Minneapolis, MN 55402			Personal Guaranties: - Brighton Ventures LLC - Mikden LLC		X		6,930,000.00	
Account No. Mirage Hotel and Casino 3400 Las Vegas Blvd Las Vegas, NV 89109			Goods and/or services				245,000.00	
Account No. MN Dept of Public Safety Driver and Vehicle Services 445 Minnesota St Saint Paul, MN 55101		-	Dealership Bonds				Unknown	
Account No. Neiman Marcus PO Box 5235 Carol Stream, IL 60197			Credit card purchases				193,462.38	
Account No. Representing: Neiman Marcus			HSBC Bank Nevada NA Bass & Associates, PC 3936 E Ft Lowell Rd, Ste 200 Tucson, AZ 85712					
Sheet no. <u>10</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	7,368,462.38

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. Nevada State Bank 6505 North Buffalo Dr Las Vegas, NV 89131		Personal Guaranty - United States Rent-a-Car, Inc.		X		2,000,000.00
Account No. New Buffalo Auto Sales LLC		5/7/09 Judgment (27-CV-09-2692)				324,938.72
Account No. Representing: New Buffalo Auto Sales LLC		Zappia, Thomas M., Esq. Zappia & LeVahn 941 Hillwind Rd NE Ste 301 Minneapolis, MN 55432				
Account No. NitroGreen PO Box 41 Maple Plaine, MN 55359		Goods and/or services				1,252.44
Account No. NorthMarq Capital 3500 American Blvd W Ste 500 Bloomington, MN 55431		Personal Guaranty - Mikden of Stillwater, LLC		X		8,111,000.00
Sheet no. <u>11</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	10,437,191.16

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Northwoods Bank PO Box 112 Park Rapids, MN 56470			Personal Guaranty Released - Jacob Properties of Long Lake, LLC	X			0.00	
Account No. Old Republic Surety 1503 - 42nd St Ste 100 Des Moines, IA 50305		-	Dealership bonds				975,000.00	
Account No. Premier Banks 1875 W Highway 36 Roseville, MN 55113			Personal Guaranties: - Jacob Holdings of Maplewood LLC - Jacob Holdings of St. Cloud, LLC	X			875,000.00	
Account No. Prindle, Decker & Amaro, LLP 310 Golder Shore - 4th Floor Long Beach, CA 90802		-	Legal Services				1,190.37	
Account No. xx9914 Professional Service Bureau 11110 Industrial Circle NW Ste B Elk River, MN 55330-0331		-	Ireland Color Restoration, Shamrock Distribution				5,549.36	
Sheet no. <u>12</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	1,856,739.73

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. R. Olson/Waterfront Properties 73 N Broadway Fargo, ND 58102		Contribution Waterfront AZ LLC		X			2,500,000.00	
Account No. Randy's Sanitation PO Box 169 Delano, MN 55328		Goods and/or services					117.51	
Account No. Riverland Bancorporation 700 Seville Dr Jordan, MN 55352		Personal Guaranty - Jacob Holdings of Roseville LLC		X			580,000.00	
Account No. Riverwood Bank Loan Production Office PO Box 899 Crosslake, MN 56442		Personal Guaranties - H&H Realty of Crosslake, LLC - Jacob Holdings of County Road 36 LLC - Jacob Holdings of Edgewood LLC - Philden of Crosslake LLC - Sydney Holdings of Conty Road 66, LLC - Sydney Holdings of Crosslake LLC		X			3,648,000.00	
Account No. Romano, Maria Ind and USRAC 3800 Howard Hughes Pkwy 7th Floor Las Vegas, NV 89169		Lawsuit -		X		X	450,000.00	
Sheet no. <u>13</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	7,178,117.51

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Silver Cliff Association 1201 Cedar Lake Rd S Minneapolis, MN 55416			Dues and Fees				3,300.00	
Account No. Source Gas PO Box 660474 Dallas, TX 75266			Utility service				0.00	
Account No. St. Croix Yacht Club PO Box 2263 Stillwater, MN 55082			Dues and Fees				580.00	
Account No. TCF National Bank 801 Marquette Ave Minneapolis, MN 55402			Personal Guaranty - Jacob Holdings of Crosslake	X			6,500,000.00	
Account No. Toyota Financial Savings Bank 2485 Village View Dr Suite 200 Henderson, NV 89074			Personal Guaranties - H&M Holdings of Mendota LLC - Jacob Holdings of Highway 371 LLC	X			3,435,833.00	
Sheet no. <u>14</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	9,939,713.00

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Representing: Toyota Financial Savings Bank		Lubic, Michael, Esq. 601 S Figueroa St Ste 2500 Los Angeles, CA 90017-5704						
Account No. Representing: Toyota Financial Savings Bank		Meyer, Michael, Esq. 4545 IDS Center 80 S Eighth St Minneapolis, MN 55402						
Account No. Toyota Motor Credit Corp 301 Carlson Pkwy Ste 210 Minnetonka, MN 55305		Personal Guaranties - Brainerd Imports LLC - Jacob Holdings of Baxter LLC - Jacob Holidngs of Highway 110 LLC		X			13,838,000.00	
Account No. U.S. Bank BC-MN-H22A 800 Nicollet Mall, 22nd Floor Minneapolis, MN 55402		Personal Guaranties of Walden Fleet Services II, Inc; Jacob Holdings of Mendota Rd; Jacob Holdings of Waite Park, LLC; and Jacob Holdings of St Cloud.					44,447,870.00	
Account No. Representing: U.S. Bank		Monica Clark, Esq. 50 S Sixth St Ste 1500 Minneapolis, MN 55402-1498						
Sheet no. <u>15</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	58,285,870.00

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. US Bank Visa Card PO Box 790408 St. Louis, MO 63179			Credit card purchases				48,000.00	
Account No. Venture Bank 5601 Green Valley Dr Suite 120 Bloomington, MN 55437			Personal Guaranty -Mikiden of Minnetonka LLC				2,070,000.00	
Account No. VFS Financing, Inc. 10 Riverview Dr Attn Beth Bonell Danbury, CT 06810			Personal Guaranties: - Den-Star of Minnesota, LLC - JAA 2011 LLC	X			13,800,000.00	
Account No. Vision Bank 3000 25th St S PO Box 10008 Fargo, ND 58106			Business Loan				7,000,000.00	
Account No. Wagener, Maurice J. 13700 Wayzata Blvd Hopkins, MN 55305		-	5/7/09 Judgment (27-CV-09-2692)				0.00	
Sheet no. <u>16</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	22,918,000.00

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. Representing: Wagener, Maurice J.		Zappia, Thomas M., Esq. Zappia & LeVahn 941 Hillwind Rd NE Ste 301 Minneapolis, MN 55432						
Account No. Waste Partners PO Box 677 Pine River, MN 56474-0677		Goods and/or services					0.00	
Account No. Waterford Association PO Box 1353 Minneapolis, MN 55480-1353		Goods and/or services					577.32	
Account No. Wells Fargo Bank N.A. Loan Adjustment Group 90 S 7th St Minneapolis, MN 55402		Personal Guaranties - Jacob Holdings of Vetanas, LLC - Jacob Holdings of 60th Street, LLC - Jacob Holdings of Monticello, LLC Personal Note (\$75K)		X			4,774,701.00	
Account No. Wells Federal Bank 53 First St SW Wells, MN 56097		Personal Guaranty - Sydney Holdings of St. Louis Park, LLC			X		882,548.00	
Sheet no. <u>17</u> of <u>18</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	5,657,826.32

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. World Omni Financial Corp. 190 Jim Moran Blvd Deerfield Beach, FL 33442			Business Loan -subject to setoff of reserve owned by dealership entity - records taken by Sheriff			1,900,000.00
Account No. 						
Account No. 						
Account No. 						
Account No. 						

Sheet no. 18 of 18 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page)

1,900,000.00

Total
(Report on Summary of Schedules)

236,345,569.86

In re Dennis E. HeckerCase No. 09-50779Debtor**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
Aldridge, Dan 11700 Cross Ave Crosslake, MN 56442	Lease of residence (together with Bill Prohovsky) by Jacob Holdings of Crosslake, LLC, through May 2011 with right of first refusal and assignment of rents to TCF Bank.
Bayport Marina Assoc, Inc. 200 Fifth Avenue S. Bayport, MN 55003	Five member boat slip agreements; three powerboat slip and marina use agreements.
Breich, Walter 13670 -- 122nd Street Norwood Young America, MN 55368	Powerboat Slip and Marina Use Agreement
Family Holdings of MN LLC 11614 Echo Bay Drive Crosslake, MN 56442	Lease of residence by Jacob Holdings of Crosslake, LLC, with right of first refusal and assignment of rents to TCF Bank.
GELCO Corporation Three Capital Drive Attn: General Counsel Eden Prairie, MN 55344	Sales Commission Agreement
Jacob Holdings of Medina, LLC 500 Ford Rd Minneapolis, MN 55426	Residential lease of 1492 Hunter Road home.
Jacob Properties of Aspen, LLC 500 Ford Rd Minneapolis, MN 55426	Residential lease of real property in Aspen, Colorado.
Niedernhoefer, Manfred 1563 Rivercrest Rd Lakeland, MN 55043	Powerboat Slip and Marina Use Agreement
Pralle, Gary 3625 Pine Hollow Pl Stillwater, MN 55082	Powerboat Slip and Marina Use Agreement
Prohovsky, Bill 11700 Cross Ave Crosslake, MN 56442	Lease of residence (together with Dan Aldridge) by Jacob Holdings of Crosslake, LLC, through May 2011 with right of first refusal and assignment of rents to TCF Bank.
Rowan, Christi M. 1615 Northridge Dr Medina, MN 55391	Lease of home at 1615 Northridge Dr, Medina, MN, through May 2011 with right of first refusal.

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES
(Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
Twin Cities Automotive, LLC	Personal Services Agreement
U.S. Bank	Lease of automobile through 12/31/09

Sheet 1 of 1 continuation sheets attached to the Schedule of Executory Contracts and Unexpired Leases

In re Dennis E. Hecker

Case No. 09-50779

Debtor

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
Belisle, Wayne 1843 Eagle Ridge Dr Saint Paul, MN 55118	Alliance Bank 55 E 5th St Ste 115 St. Paul, MN 55101
Kelly K. Hecker 13905 - 53rd Ave N. Apt. 1 Plymouth, MN 55446	Washington Mutual Bank, FA 400 E Main St Stockton, CA 95290
Many of debtor's businesses Numerous businesses listed on Exhibit B (13)	Numerous creditors Listed on Schedules D and F

In re Dennis E. Hecker

Case No. 09-50779

Debtor(s)

SCHEDULE I - CURRENT INCOME OF INDIVIDUAL DEBTOR(S)

The column labeled "Spouse" must be completed in all cases filed by joint debtors and by every married debtor, whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. Do not state the name of any minor child. The average monthly income calculated on this form may differ from the current monthly income calculated on Form 22A, 22B, or 22C.

Debtor's Marital Status: Married	DEPENDENTS OF DEBTOR AND SPOUSE	
	RELATIONSHIP(S): Jacob Hecker Tamitha Hecker Sydney Hecker	AGE(S): 14 42 8
Employment:	DEBTOR	SPOUSE
Occupation	Executive	
Name of Employer	Self Employed	Unemployed
How long employed		
Address of Employer	500 Ford Rd Minneapolis, MN 55426	

	DEBTOR	SPOUSE
INCOME: (Estimate of average or projected monthly income at time case filed)	\$ <u>0.00</u>	\$ <u>0.00</u>
1. Monthly gross wages, salary, and commissions (Prorate if not paid monthly)	\$ <u>0.00</u>	\$ <u>0.00</u>
2. Estimate monthly overtime		
3. SUBTOTAL	\$ <u>0.00</u>	\$ <u>0.00</u>
4. LESS PAYROLL DEDUCTIONS		
a. Payroll taxes and social security	\$ <u>0.00</u>	\$ <u>0.00</u>
b. Insurance	\$ <u>0.00</u>	\$ <u>0.00</u>
c. Union dues	\$ <u>0.00</u>	\$ <u>0.00</u>
d. Other (Specify): _____	\$ <u>0.00</u>	\$ <u>0.00</u>
5. SUBTOTAL OF PAYROLL DEDUCTIONS	\$ <u>0.00</u>	\$ <u>0.00</u>
6. TOTAL NET MONTHLY TAKE HOME PAY	\$ <u>0.00</u>	\$ <u>0.00</u>
7. Regular income from operation of business or profession or farm (Attach detailed statement)	\$ <u>0.00</u>	\$ <u>0.00</u>
8. Income from real property	\$ <u>0.00</u>	\$ <u>0.00</u>
9. Interest and dividends	\$ <u>0.00</u>	\$ <u>0.00</u>
10. Alimony, maintenance or support payments payable to the debtor for the debtor's use or that of dependents listed above	\$ <u>0.00</u>	\$ <u>0.00</u>
11. Social security or government assistance (Specify): _____	\$ <u>0.00</u>	\$ <u>0.00</u>
12. Pension or retirement income	\$ <u>0.00</u>	\$ <u>0.00</u>
13. Other monthly income (Specify): _____	\$ <u>0.00</u>	\$ <u>0.00</u>
14. SUBTOTAL OF LINES 7 THROUGH 13	\$ <u>0.00</u>	\$ <u>0.00</u>
15. AVERAGE MONTHLY INCOME (Add amounts shown on lines 6 and 14)	\$ <u>0.00</u>	\$ <u>0.00</u>
16. COMBINED AVERAGE MONTHLY INCOME: (Combine column totals from line 15)	\$ <u>0.00</u>	

(Report also on Summary of Schedules and, if applicable, on Statistical Summary of Certain Liabilities and Related Data)

17. Describe any increase or decrease in income reasonably anticipated to occur within the year following the filing of this document:
 Debtor is not drawing a regular salary. Debtor's income has been based on the availability of funds from owned entities, most of which have ceased operations or are winding down operations. Debtor anticipates income at substantially lower levels than in the past but is unable to anticipate future income at this time.

**United States Bankruptcy Court
District of Minnesota**

In re Dennis E. Hecker
Debtor(s)

Case No. 09-50779
Chapter 7

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 72 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date July 1, 2009

Signature /s/ Dennis E. Hecker
Dennis E. Hecker
Debtor

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 Minnesota**

In re Dennis E. Hecker

Debtor(s)

Case No. 09-50779

Chapter 7

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$101,319.00	2009 YTD: W-2 Income
\$460,137.00	2008: W-2 Income
\$471,348.00	2007: W-2 Income

2. Income other than from employment or operation of business

None State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$20,921.00	2009 YTD: Gross income before adjustments for losses and pass-through depreciation
\$6,492,325.00	2008: Gross income before adjustments for losses and pass-through depreciation
\$22,814,926.00	2007: Gross income before adjustments for losses and pass-through depreciation of \$35,376,919.00

3. Payments to creditors

None **Complete a. or b., as appropriate, and c.**

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
------------------------------	-------------------	-------------	--------------------

None b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
See attached Exhibit 3.b.		\$0.00	\$0.00

None c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
See attached Exhibit 3.c.		\$0.00	\$0.00

4. Suits and administrative proceedings, executions, garnishments and attachments

- None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Chrysler Financial Services Americas LLC, et al., vs. Dennis E. Hecker (02-CV-09-4185)	Transcript Judgment from other Minnesota County	Minnesota District Court (Anoka County)	Judgment 4/28/09 (\$476,925,874.60)
Daniel G. Sjogren vs. Dennis E. Hecker (04-CV-07-6345)	Contract	Minnesota District Court Beltrami County)	Dismissal by stipulation (5/7/08)
Chrysler Financial Services Americas LLC vs. Dennis E. Hecker (18-CV-09-2784)	Transcript of Judgment from Other Minnesota County	Minnesota District Court (Crow Wing County)	Judgment 4/28/09 (\$476,925,874.60)
M & I Marshall, Ilsley Bank vs. Michael Holdings of Baxter, LLC, et al. (18-CV-09-2917)	Civil Other/Misc.	Minnesota District Court (Crow Wing County)	
Chrysler Financial Services Americas LLC vs. Dennis E Hecker (19HA-CV-09-3205)	Transcript of Judgment from Other Minnesota County	Minnesota District Court (Dakota County)	Judgment 4/28/09 (\$476,925,874.60)
Northstate Financial Corporation vs. Motorpless Inc. d/b/a Norther States Wholesale, et al. (27-CV-07-8240)	Replevin	Minnesota District Court (Hennepin County)	
Dennis Hecker vs. Koch Group Mpls LLC et al (27-CV-08-25766)	Civil Other/Misc.	Minnesota District Court (Hennepin County)	Judgment 4/29/09 (against Hecker) (\$813.67)
Chrysler Financial Services Americas LLC vs. Dennis E Hecker (27-CV-09-2152)	Contract	Minnesota District Court (Hennepin County)	Judgment 4/28/09 (\$476,925,874.60)
New Buffalo Auto Sales LLC f/k/a New Buffalo Chrysler LLC, et al. vs. Monticello Motors LLC, et al. (27-CV-09-2692)	Contract	Minnesota District Court (Hennepin County)	Judgment 5/7/09 (\$324,938.72)
JPMorgan Chase Bank NA vs. Dennis E. Hecker (27-CV-09-3719)	Contract	Minnesota District Court (Hennepin County)	Judgment 5/18/09 (\$3,044,046.00)
Carlton Financial Corporation vs. Rosedale Dodge Inc, d/b/a Rosedale Leasing, et al. (27-CV-09-5284)	Contract	Minnesota District Court (Hennepin County)	
Carlton Financial Corporation vs. Jacob Motors of Shakopee LLC, et al. (27-CV-09-5782)	Contract	Minnesota District Court (Hennepin County)	6/9/09 - summary judgment granted
BankFirst vs. Dennis E. Hecker, et al. (27-CV-09-8670)	Contract	Minnesota District Court (Hennepin County)	Judgment 5/26/09 (\$4,168,707.10)
Dennis Earl Hecker vs. Commissioner of Public Safety (27-CV-09-9125)	Implied Consent	Minnesota District Court (Hennepin County)	
In the Marriage of Dennis Earl Hecker vs. Tamitha Dawn Hecker (27-FA-08-2731)	Dissolution with child	Minnesota District Court (Hennepin County)	Dismissal by stipulation 10/30/08

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Carlton Financial Corporation vs. Dennis E. Hecker, et al. (58-CV-08-822)	Contract	Minnesota District Court (Pine County)	Dismissal without prejudice 3/17/09
Chrysler Financial Services Americas LLC vs. Dennis E. Hecker (58-CV-09-354)	Transcript Judgment from Other Minnesota County	Minnesota District Court (Pine County)	Judgment 6/9/09 (\$476,925,874.60)
Community National Bank vs. Dennis E. Hecker (62-CV-08- 12648)	Contract	Minnesota District Court (Ramsey County)	Judgment 6/11/09 (\$99,993.32)
BankFirst vs. Brighton Ventures LLC, et al (62-CV- 09-4599)	Contract	Minnesota District Court (Ramsey County)	
Chrysler Financial Services Americas LLC vs. Dennis E. Hecker (62-CV-09-5718)	Transcript Judgment from Other Minnesota County	Minnesota District Court (Ramsey County)	Judgment 5/19/09 (\$476,925,874.60)
Dennis E. Hecker vs. Boyd Morrow (70-CO-08-26659)	Conciliation	Scott County Conciliation Court	Notice of Dismissal without prejudice 1/21/09
Dennis E. Hecker vs. Boyd Morrow (70-CO-09-3853)	Conciliation	Scott County Conciliation Court	Settled 6/1/09
Chrysler Financial Services Americas LLC vs. Dennis E. Hecker (82-CV-09-3278)	Transcript Judgment from Other Minnesota County	Minnesota District Court (Washington County)	Judgment 4/28/09 (\$476,925,874.60)
M&I Marshall & Ilsley Bank vs. Mikden of Oakdale, LLC, et al. (82-CV-09-3324)	Civil Other/Misc.	Minnesota District Court (Washington County)	
Chrysler Financial Services Americas LLC vs. Dennis E. Hecker (86-CV-09-3533)	Transcript Judgment from Other Minnesota County	Minnesota District Court (Wright County)	Judgment 5/19/09 (\$476,925,874.60)
Maria Romano, et al. vs. Southwest-Tex Leasing, et al (A576016)		Clark County District Court - Regional Justice Center, 200 Lewsi Ave, Las Vegas, NV 89155	Pending
Dennis E. Hecker vs. Chrysler Financial Services Americas LLC (Civil Docket 08-cv-05972- DSD-JJG)		U.S. District Court, District of Minnesota	Pending
Gelco Corporation vs. Rosdale Dodge, Inc., et al. (Civil Docket #09-cv-01108- MJD-FLN)		U.S. District Court, District of Minnesota	Pending - Demand of \$7,196,000.00
John J. Sorci Trust v. Dennis E. Hecker	Contract	California	
City of Los Angeles vs. Steven E. Gross, et al. (BC386470)		Los Angeles Superior Court	Pending - filed 2/29/08

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
Associated Bank 1270 Yankee Doodle Rd Saint Paul, MN 55121	5/2009	Seizure of approximately \$5,000 in checking account for guaranty liability of Rosedale Dodge, Inc.
JP Morgan Chase Bank, N.A. 726 Madison Avenue New York, NY 10021	5/2009	Seizure of funds from investment account
Wells Fargo Bank N.A. Loan Adjustment Group 90 S 7th St Minneapolis, MN 55402		Seizure of \$1,385.30 in two bank accounts

5. Repossessions, foreclosures and returns

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
GEMB Lending, Inc. PO Box 57091 Irvine, CA 92619	May 2009	Hatterus Boat voluntarily surrendered for foreclosure.
Turnover of assets by corporate entities	2008 and 2009	Numerous corporate entities turned over assets to secured lenders.

6. Assignments and receiverships

None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
TCF National Bank 801 Marquette Ave Minneapolis, MN 55402		Deeds in lieu and voluntary surrender agreement with respect to real property owned by Jacob Holdings of Medina, LLC and Jacob Holdings of Aspen, LLC

None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

None List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
Tamitha Hecker	Wife	June and July 2008	Rolex Watch - \$60,450 Misc. Jewelry - \$9,500 Misc. Gifts and Cash - \$75,000

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
Jacob Hecker	Son	within one year of petition date	\$25,000.00 - Hublot watch; Mac Airbook Computer; Two (2) iPods; Blackberry; Two (2) 4-wheelers; Bike; Skateboard Ramp; Apple Computer; Video Games; Segway; hunting shot guns; wake boards; 2 mini bikes; cell phone
Sydney Hecker	Daughter	within year prior to filing date	Mac Airbook computer; cellphone; two (2) 4-wheelers; video games; trampoline; horse arcade; Segway; Skis
Kellie Hecker	Daughter	within one year of petition date	\$10,000 - Misc. Gifts
Holly Hecker	Daughter	within one year of petition date	\$10,000 - Misc. Gifts
Grainger Stageberg	Grandson	within one year of petition date	\$25,000 - Breck Tuition \$1,500 - Mini Bike & Trailer
Loni Jansen	Sister	within one year of petition date	Cash - \$5,000
Beverly Halfpenny	Sister	within one year of petition date	Cash - \$5,000
In addition to the above	Misc. Family members	within one year of petition date	I have given or provided my family with cash and gifts in excess of \$200.00. I did not maintain records of these gifts.
Erik Dove 500 Ford Rd Minneapolis, MN 55426	Business Associate		2007 Harley Davidson Motorcycle - \$12,000 Panerai Watch - \$7,500
Chris McIntire	Business Associate	within one year of petition date	Hublot watch - \$20,000
Judith Pawnall	Business Associate	within one year of petition date	Misc. and cash - \$5,000
Chris McIntire and Jeff Brown	Business Associates	within one year of petition date	Travel and lodging - \$25,000
Maddie Mernick	Business Associate	within one year of petition date	Cash - \$2,000
Amy Kenett	Business Associate	within one year of petition date	Cash - \$1,500
In addition to the above		within one year of petition date	I have given or provided my employees with cash, gifts, and incentives totaling approx. \$50,000.00
Stanek for Sheriff		3/19/09	\$200.00 - Political contribution
Pacer Center		3/24/09	\$25.00 - Political contribution
Hank Luechen/Ducks Unlimited		6/13/08	\$500.00 - contribution
North American Adoption Council		7/23/08	\$1,000.00 - contribution

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
Breast Cancer 3 Day		8/8/08	\$100.00 - contribution
Crosslake Fire Department		8/18/08	\$2,656.91 (lights for firetruck)
Crosslake Firemans Relief Assoc	Charity	within one year of petition date	Cash - \$2,800
MADA/CAR		9/5/08	\$5,350.00 - contribution
DEAC		9/5/08	\$2,500.00 - contribution
Heather's Hope Fund Raiser		12/2/08	\$250.00 - contribution
Lisa Goodman		8/11/08	\$100.00 - Political contribution
Kurt Zellar		10/17/08	\$250.00 - Political contribution
CM Rowan		within one year of petition date	Misc. and cash - \$75,000
Wishes & Moore Charity		within one year of petition date	Cash - \$2,500
J. Robb		within one year of petition date	Cash - \$10,000
Nisswa Chamber of Commerce	Charity	within one year of petition date	Cash - \$800
Dave Thomas Foundation	Charity	within one year of petition date	Cash - \$35,000

8. Losses

None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
\$ 450,000.00 cash	Gambling losses - Mirage Hotel and Casino, Las Vegas, NV	within one year prior to filing date
\$ 400,000.00 cash	Gambling losses - Bellagio Hotel and Casino, Las Vegas, NV	within one year prior to filing date
\$ 100,000.00 cash	Gambling losses - Hard Rock Hotel and Casino, Las Vegas, NV	within one year prior to filing date

9. Payments related to debt counseling or bankruptcy

- None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Fredrikson & Byron PA 200 S 6th St Ste 4000 Minneapolis, MN 55402	See statement of attorney compensation. In addition, Debtor and affiliated companies have paid counsel a total of \$127,665 for representation of debtor and affiliated companies on debtor/creditor or litigation matters. The source of payment has been from accounts of the debtor and the affiliated companies.	

10. Other transfers

- None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
Companies owned by debtor 500 Ford Road Minneapolis, MN 55426	Numerous instances	Numerous transfers detailed on Exhibit 3c.
Venture Bank 5601 Green Valley Dr Suite 120 Bloomington, MN 55437	February 2009	Stock in Venture Bank exchanged for reduction in debt.
U.S. Bank BC-MN-H22A 800 Nicollet Mall, 22nd Floor Minneapolis, MN 55402	2009	Grant of 2nd position mortgages on Bayport, Minnesota condominiums and residence at 1492 Hunter Dr., Medina, Minnesota; pledges of LLC membership interests in exchange for pledged assets from LLC for funds lent to debtor.
Crown Bank 6600 France Ave S Ste 125 Edina, MN 55435	January 2009	Grant of security interests in Bayport, MN boat slips.
Bremer Bank 633 S Concord St Ste 350 South St. Paul, MN 55075	February 2009	Return of bank stock granted to debtor as director, \$2,000 in value.
JC Bromac 11860 S La Cienega Blvd Los Angeles, CA 90250	April 2009	Release of causes of action against officers and directors in exchange for 90-day renewal of \$1,000,000 promissory note.
TCF National Bank 801 Marquette Ave Minneapolis, MN 55402	6/3/2009	Deeds in lieu and voluntary surrender agreement with respect to personal residences of debtor owned by Jacob Holdings of Medina, LLC and Jacob Holdings of Aspen, LLC

- None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
Lakes State Bank	Checking	\$0.00

12. Safe deposit boxes

- None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
Wells Fargo	Donna Rizner	Empty box	
Lakes State Bank	Chip Lohemiller	None	March 2009

13. Setoffs

- None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
GELCO Corp Three Capital Dr Eden Prairie, MN 55344	May 2009	\$1.544 M applied to obligation of Rosedale Dodge, Inc.

14. Property held for another person

- None List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
Northstate Financial Corp. 500 Ford Road Minneapolis, MN 55426	Boats, inventory, etc. with \$150,000.00 value held for resale and securing \$1.5 million debt to Bremer Bank.	Crosslake, MN; Minneapolis, MN; and Brainerd, MN

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
Walden Fleet Services II, Inc.	\$50,000.00 Cadillac-Escalade subject to security interest of US Bank	Minneapolis
Brainerd Toyota 500 Ford Rd Minneapolis, MN 55426	Dealer demo Toyota 4 Runner subject to security interest of Toyota Motor Credit Corp.	Minneapolis
Jacob D. Hecker	UBS Financial Services, Inc. UdR MN Uni Tfr to Minor account - ending balance of \$47,186.28 as of 3/31/09	
Tamitha Hecker	Half interest in household goods	Various homes

15. Prior address of debtor

None If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
1492 Hunter Dr., Medina, MN 55391	Dennis E. Hecker	2003-2009

16. Spouses and Former Spouses

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
None <input checked="" type="checkbox"/>			

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

- None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18 . Nature, location and name of business

- None a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
NAME				
See Exhibit B-13				

- None b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
See Exhibit B-13	

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

- None a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
Hage, Rich 500 Ford Road Minneapolis, MN 55426	Longer than two years prior to petition date
Miller, Susan 500 Ford Rd Minneapolis, MN 55426	Longer than two years prior to petition date
Orthun, Greg 500 Ford Rd Minneapolis, MN 55426	Longer than two year priors to petition date

NAME AND ADDRESS
 Larson Allen
 Attn Jason Flattern
 220 South Sixth Street, Suite 300
 Minneapolis, MN 55402

DATES SERVICES RENDERED
 Longer than two year priors to petition date

- None b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
Grant Thorton	200 South Sixth Street, Ste 500 Minneapolis, MN 55402	Longer than two years prior to petition date.
Virchow Krause	225 South 6th Street Suite 2300 Minneapolis, MN 55402	Longer than two years prior to petition date.

- None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
See above, 19(b)	

- None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS	DATE ISSUED
See attached Exhibit 19 (d)	

20. Inventories

- None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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- None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
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21 . Current Partners, Officers, Directors and Shareholders

- None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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- None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
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22 . Former partners, officers, directors and shareholders

- None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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- None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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23 . Withdrawals from a partnership or distributions by a corporation

- None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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24. Tax Consolidation Group.

- None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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25. Pension Funds.

- None If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
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DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date July 1, 2009

Signature /s/ Dennis E. Hecker
Dennis E. Hecker
Debtor

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

SOFA 3(b)

Transfers to creditors from March 6, 2009 to June 4, 2009

Alliance Bank - 3 Accounts

None

Associated Bank - 3 Accounts

None

Bremer Bank - 2 Accounts

None

Drake Bank - 2 Accounts

None

First Federal / Riverwood

None

Lakes State Bank

None

Premier Bank

None

Signature Bank

Ck To Crosslake Property Solutions - Nridge

ck Apr-09 5,375

Venture Bank - 2 Accounts

Venture Bank - Loan Payment

wd Apr-09 1,094

Vision Bank

Misc Debit (3/9) Vision Loan Payment

wd Mar-09 19,579

SOFA 3(b)**Transfers to creditors from March 6, 2009 to June 4, 2009****TCF Bank - 2 Accounts**

<i>Toyota Motor Credit</i>	<i>eft</i>	<i>3/12/09</i>	<i>\$100,689.95</i>
<i>Toyota Motor Credit</i>	<i>eft</i>	<i>3/17/09</i>	<i>\$33,006.68</i>
<i>Toyota Motor Credit - IG</i>	<i>5117</i>	<i>3/23/09</i>	<i>\$44,567.46</i>
<i>Toyota Motor Credit - Brainerd</i>	<i>5116</i>	<i>3/23/09</i>	<i>\$25,376.01</i>
<i>TCF Real Estate Loans</i>	<i>eft</i>	<i>3/24/09</i>	<i>\$58,706.13</i>
<i>TCF Real Estate Loans</i>	<i>eft</i>	<i>3/27/09</i>	<i>\$47,811.71</i>
<i>Pat Terhaar</i>	<i>5130</i>	<i>4/14/09</i>	<i>\$1,446.08</i>
<i>Riverwood Bank - Jacob Edgewood</i>	<i>5134</i>	<i>4/21/09</i>	<i>\$5,000.00</i>
<i>April B (LAX Hyundai)</i>	<i>5158</i>	<i>4/22/09</i>	<i>\$5,000.00</i>
<i>Will Plummer - Expenses</i>	<i>5156</i>	<i>4/22/09</i>	<i>\$1,052.80</i>
<i>James Plummer / Thompson</i>	<i>5162</i>	<i>4/27/09</i>	<i>\$2,260.00</i>
<i>Alex Terhaar</i>	<i>5167</i>	<i>4/28/09</i>	<i>\$298.79</i>
<i>Alex Terhaar</i>	<i>5171</i>	<i>5/12/09</i>	<i>\$704.88</i>
<i>Joe Thompson</i>	<i>5172</i>	<i>5/13/09</i>	<i>\$350.00</i>
<i>Alex Terhaar</i>	<i>5185</i>	<i>6/1/09</i>	<i>\$609.11</i>
<i>Rowan</i>	<i>5112</i>	<i>3/18/09</i>	<i>\$10,500.00</i>
<i>Mirage</i>	<i>5128</i>	<i>4/13/09</i>	<i>\$50,000.00</i>
<i>Premier Aquarium</i>	<i>5125</i>	<i>4/14/09</i>	<i>\$1,263.42</i>
<i>Halbeg Defense</i>	<i>5129</i>	<i>4/17/09</i>	<i>\$5,000.00</i>
<i>Misc</i>	<i>5139</i>	<i>4/20/09</i>	<i>\$174.50</i>
<i>Quest</i>	<i>5138</i>	<i>4/21/09</i>	<i>\$371.55</i>
<i>Crosslake Property</i>	<i>5147</i>	<i>4/22/09</i>	<i>\$2,082.40</i>
<i>Spring Hill</i>	<i>5149</i>	<i>4/23/09</i>	<i>\$10,737.78</i>
<i>Progressive</i>	<i>5161</i>	<i>4/24/09</i>	<i>\$1,113.00</i>
<i>Mn Pass</i>	<i>5155</i>	<i>4/24/09</i>	<i>\$819.50</i>
<i>Other</i>	<i>5157</i>	<i>4/27/09</i>	<i>\$527.50</i>
<i>USBank Visa</i>	<i>eft</i>	<i>4/28/09</i>	<i>\$9,728.75</i>
<i>Prudential</i>	<i>5140</i>	<i>4/28/09</i>	<i>\$3,237.00</i>
<i>Prudential</i>	<i>5141</i>	<i>4/28/09</i>	<i>\$177.00</i>
<i>Wayzata Country Club</i>	<i>eft</i>	<i>4/29/09</i>	<i>\$1,000.00</i>
<i>TCF</i>	<i>5169</i>	<i>4/30/09</i>	<i>\$4,000.00</i>
<i>Ace Insurance</i>	<i>5163</i>	<i>4/30/09</i>	<i>\$3,581.07</i>
<i>Cross Lake Property</i>	<i>5159</i>	<i>4/30/09</i>	<i>\$2,082.41</i>
<i>Return</i>	<i>eft</i>	<i>5/1/09</i>	<i>\$2,500.00</i>
<i>Sandra Hecker</i>	<i>5168</i>	<i>5/4/09</i>	<i>\$947.43</i>
<i>Oakdale Pet Clinic</i>	<i>5165</i>	<i>5/4/09</i>	<i>\$208.48</i>
<i>TCF</i>	<i>5174</i>	<i>5/14/09</i>	<i>\$2,500.00</i>
<i>MCHA</i>	<i>5170</i>	<i>5/18/09</i>	<i>\$1,737.72</i>
<i>Richard Olson</i>	<i>5178</i>	<i>5/19/09</i>	<i>\$2,985.97</i>
<i>Sandra Hecker</i>	<i>5176</i>	<i>5/19/09</i>	<i>\$947.43</i>
<i>Atlantic Master</i>	<i>5177</i>	<i>5/20/09</i>	<i>\$566.80</i>
<i>LTS - Phone</i>	<i>5183</i>	<i>5/26/09</i>	<i>\$255.92</i>
<i>Xcel</i>	<i>eft</i>	<i>5/26/09</i>	<i>\$98.54</i>
<i>Baumans</i>	<i>5190</i>	<i>6/3/09</i>	<i>\$1,307.19</i>
<i>Sandra Hecker</i>	<i>5187</i>	<i>6/3/09</i>	<i>\$947.43</i>
<i>Misc</i>	<i>5182</i>	<i>6/5/09</i>	<i>\$120.34</i>
<i>TCF - Automated Withdrawal Loan Payment - Real Estate</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$32,808.33</i>
<i>TCF - Automated Withdrawal Loan Payment - Real Estate</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$25,499.22</i>
<i>TCF - Automated Withdrawal Loan Payment - Real Estate</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$25,230.56</i>
<i>TCF - Automated Withdrawal Loan Payment - Real Estate</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$17,101.86</i>
<i>TCF - Automated Withdrawal Loan Payment - Real Estate</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$6,085.04</i>

TCF - Automated Withdrawal Loan Payment - Real Estate eft Feb-09 \$6,085.04

USB / Wells Primary Checking

Aspen Police Department	5477	03/23/2009	\$107.00
Baumann's	5425	03/10/2009	\$1,277.19
Baumann's	5497	03/27/2009	\$1,277.19
City of Aspen	5461	03/23/2009	\$850.73
City of Crosslake	5470	03/23/2009	\$207.90
Crosslake Property Solutions	5437	03/10/2009	\$5,334.00
Crosslake Property Solutions	5443	03/16/2009	\$350.00
Crosslake Property Solutions	5476	03/23/2009	\$175.00
Crosslake Property Solutions	5476	03/23/2009	\$175.00
Direct TV	5474	03/23/2009	\$171.37
Florida Power and Light	5483	03/24/2009	\$376.17
Frontier Communications	5475	03/23/2009	\$137.63
Henderson Plumbing	5430	03/10/2009	\$225.00
Holy Cross Energy Service	5462	03/23/2009	\$1,393.08
Inter Savings Bank	5432	03/10/2009	\$512.22
Inter Savings Bank	5481	03/24/2009	\$512.22
Las Ventanas Residences	5495	03/25/2009	\$2,000.00
Lee County Treasurer	5484	03/24/2009	\$94.00
Plunketts	5452	03/19/2009	\$1,283.00
Quest	5472	03/23/2009	\$101.63
Cornerstone Bank	5478	03/23/2009	\$10,980.86
Scottsdale Waterfront Assoc	5491	03/25/2009	\$1,474.00
Silver Cliff Properties	5454	03/19/2009	\$2,040.00
Source Gas	5463	03/23/2009	\$393.24
Summit Mechanical	5436	03/10/2009	\$511.25
Vision Bank	eft	03/10/2009	\$10,000.00

SOFA 3(b)**Transfers to creditors from March 6, 2009 to June 4, 2009****USB / Wells Primary Checking**

<i>Alex Terhaar</i>	5423	03/09/2009	\$1,206.05
<i>Sandra Hecker</i>	5421	03/09/2009	\$947.43
<i>Sandra Hecker</i>	5422	03/09/2009	\$947.43
<i>Anchor Bank</i>	5435	03/10/2009	\$1,455.70
<i>Anchor Bank</i>	5434	03/10/2009	\$1,453.06
<i>French Lake Stables</i>	5431	03/10/2009	\$360.00
<i>GMAC</i>	5433	03/10/2009	\$3,589.82
<i>Minnegasco</i>	5427	03/10/2009	\$108.93
<i>Minnegasco</i>	5429	03/10/2009	\$6,566.16
<i>Minnegasco</i>	5428	03/10/2009	\$330.94
<i>Venture Bancshares</i>	5426	03/10/2009	\$1,433.49
<i>Ace Insurance Company</i>	5440	03/16/2009	\$9,011.90
<i>Donna Rizner</i>	5439	03/16/2009	\$441.48
<i>Neiman Marcus</i>	5441	03/16/2009	\$10,000.00
<i>US Bank</i>	eft	03/18/2009	\$299.00
<i>Atlantic Master</i>	5447	03/19/2009	\$576.80
<i>Automatic Entrance Systems</i>	5448	03/19/2009	\$350.00
<i>D and T Appliances</i>	5444	03/19/2009	\$93.00
<i>Performance Pools</i>	5449	03/19/2009	\$593.53
<i>Prudential</i>	5446	03/19/2009	\$3,327.17
<i>Quest</i>	5445	03/19/2009	\$287.00
<i>Stanek for Sheriff</i>	5453	03/19/2009	\$200.00
<i>Storchak Cleaners</i>	5450	03/19/2009	\$350.00
<i>Toyota Financial Services</i>	5451	03/19/2009	\$3,017.84
<i>US Bank VISA</i>	5457	03/19/2009	\$10,000.00
<i>US Bank VISA</i>	eft	03/20/2009	\$10,000.00
<i>Doris Read PHD</i>	5469	03/23/2009	\$514.00
<i>Progressive Insurance</i>	5468	03/23/2009	\$1,351.00
<i>Randys Sanitation</i>	5466	03/23/2009	\$125.17
<i>Vince Velch Inc.</i>	5467	03/23/2009	\$1,473.08
<i>Waterford Association</i>	5464	03/23/2009	\$518.26
<i>Waterford Association</i>	5464	03/23/2009	\$742.61
<i>Wright Electric</i>	5465	03/23/2009	\$2,218.00
<i>Wright Electric</i>	5465	03/23/2009	\$327.84
<i>Xcel</i>	5473	03/23/2009	\$158.00
<i>Edina Family Physicians</i>	5482	03/24/2009	\$221.00
<i>Pacer Center</i>	5479	03/24/2009	\$25.00
<i>Progressive Insurance</i>	5485	03/24/2009	\$364.00
<i>US Bank VISA</i>	5480	03/24/2009	\$3,500.00
<i>Quest</i>	5493	03/25/2009	\$108.59
<i>Sandra Hecker</i>	5489	03/25/2009	\$947.43
<i>Sandra Hecker</i>	5490	03/25/2009	\$947.43
<i>Dr. Mark Schaeffer</i>	5496	03/26/2009	\$1,000.00
<i>Dr Kenard</i>	5498	03/27/2009	\$108.40
<i>Lafayette Club</i>	5502	03/27/2009	\$1,000.00
<i>Mineral Services</i>	5500	03/27/2009	\$527.50
<i>Minnegasco</i>	5501	03/27/2009	\$81.25
<i>Prudential</i>	5499	03/27/2009	\$15.35
<i>US Bank VISA</i>	eft	03/27/2009	\$5,000.00

<i>Rowan</i>	<i>5503</i>	<i>03/30/2009</i>	<i>\$8,000.00</i>
<i>First Federal Savings Bank</i>	<i>5505</i>	<i>04/01/2009</i>	<i>\$5,000.00</i>
<i>Will Plummer</i>	<i>5520</i>	<i>04/21/2009</i>	<i>\$2,000.00</i>

Hecker Capital - Bremer

<i>Centerpoint Energy</i>	<i>5058</i>	<i>03/23/2009</i>	<i>\$1,924.07</i>
<i>Bernick, Lifson, Greestein</i>	<i>5057</i>	<i>03/20/2009</i>	<i>\$897.49</i>

SOFA 3(c)**Transfers to affiliates and relatives from June 4, 2008 to June 4, 2009****Alliance Bank - 3 Accounts**

<i>DEH Transfer - Alliance</i>	<i>eft</i>	<i>Apr-09</i>	<i>\$11,000.00</i>
<i>DEH Transfer - Alliance</i>	<i>eft</i>	<i>May-09</i>	<i>\$1,500.00</i>
<i>DEH (Crown Bank)</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$5,000.00</i>
<i>DEH Transfer - Alliance</i>	<i>eft</i>	<i>May-09</i>	<i>\$2,500.00</i>
<i>DEH (USBank)</i>	<i>5259</i>	<i>Apr-09</i>	<i>\$2,000.00</i>
<i>Alex Terhaar / DHAG</i>	<i>5262</i>	<i>Apr-09</i>	<i>\$845.00</i>
<i>DEH Sig Bank</i>	<i>eft</i>	<i>May-09</i>	<i>\$2,000.00</i>
<i>Cert Ck - DHAG</i>	<i>ck</i>	<i>May-09</i>	<i>\$2,500.00</i>
<i>Walden Invest Wells Fargo</i>	<i>eft</i>	<i>Aug-08</i>	<i>\$1,100,000.00</i>
<i>WIC Wells Fargo</i>	<i>eft</i>	<i>Sep-08</i>	<i>\$650,000.00</i>
<i>All Wheels Financial M&I Bank (FLCP)</i>	<i>eft</i>	<i>Sep-08</i>	<i>\$309,937.00</i>
<i>Rosedale Leasing Wells Fargo</i>	<i>eft</i>	<i>Sep-08</i>	<i>\$1,000,000.00</i>
<i>Advantage LAX Wells Fargo</i>	<i>eft</i>	<i>Sep-08</i>	<i>\$150,000.00</i>
<i>Southview Chevrolet Wells Fargo</i>	<i>eft</i>	<i>Sep-08</i>	<i>\$307,000.00</i>
<i>Walden Fleet</i>	<i>5249</i>	<i>Sep-08</i>	<i>\$100,000.00</i>
<i>Dennis E. Hecker WF</i>	<i>5250</i>	<i>Sep-08</i>	<i>\$137,000.00</i>
<i>Marshall Bank (Brighton Ventures)</i>	<i>5285</i>	<i>Sep-08</i>	<i>\$50,000.00</i>
<i>Hecker Capital</i>	<i>5286</i>	<i>Sep-08</i>	<i>\$20,000.00</i>
<i>Dennis E. Hecker WF</i>	<i>5289</i>	<i>Sep-08</i>	<i>\$50,000.00</i>
<i>Stock / Broker</i>	<i>5290</i>	<i>Sep-08</i>	<i>\$1,500,000.00</i>
<i>Walden Fleet</i>	<i>5291</i>	<i>Sep-08</i>	<i>\$2,800,000.00</i>
<i>JH of Edgewood Wells Fargo</i>	<i>5292</i>	<i>Sep-08</i>	<i>\$20,000.00</i>
<i>DEH - Citi Smith Barney</i>	<i>5293</i>	<i>Sep-08</i>	<i>\$57,877.00</i>
<i>Walden Fleet Group</i>	<i>5294</i>	<i>Sep-08</i>	<i>\$800,000.00</i>
<i>Walden Fleet</i>	<i>5295</i>	<i>Sep-08</i>	<i>\$500,000.00</i>
<i>Dennis E. Hecker WF</i>	<i>5296</i>	<i>Sep-08</i>	<i>\$50,000.00</i>
<i>Walden Fleet</i>	<i>5297</i>	<i>Sep-08</i>	<i>\$1,500,000.00</i>
<i>DEH - Citi Smith Barney</i>	<i>5298</i>	<i>Sep-08</i>	<i>\$312,971.00</i>
<i>Dennis E. Hecker WF</i>	<i>5299</i>	<i>Sep-08</i>	<i>\$100,000.00</i>
<i>Walden Fleet</i>	<i>5300</i>	<i>Sep-08</i>	<i>\$850,000.00</i>
<i>Walden Investment</i>	<i>eft</i>	<i>Oct-08</i>	<i>\$115,000.00</i>
<i>DEH - Citi Smith Barney</i>	<i>5251</i>	<i>Oct-08</i>	<i>\$143,721.00</i>
<i>Walden Investment</i>	<i>5253</i>	<i>Oct-08</i>	<i>\$500,000.00</i>
<i>Misc Debit (12/17/08) DEH transfer to Alliance</i>	<i>eft</i>	<i>Dec-08</i>	<i>\$5,000.00</i>

Associated Bank - 3 Accounts

<i>WT to Dennis E. Hecker (Crown)</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$15,000.00</i>
<i>Closing Withdrawal</i>	<i>wd</i>	<i>May-09</i>	<i>\$2,041.00</i>
<i>Closing Withdrawal</i>	<i>wd</i>	<i>May-09</i>	<i>\$2,741.00</i>
<i>Dennis E. Hecker (TCF)</i>	<i>1004</i>	<i>Jan-09</i>	<i>\$2,000.00</i>
<i>Dennis E. Hecker (US Bank)</i>	<i>1002</i>	<i>Feb-09</i>	<i>\$7,000.00</i>
<i>Closing Withdrawal</i>	<i>wd</i>	<i>May-09</i>	<i>\$990.00</i>

Bremer Bank - 2 Accounts

<i>Dennis E. Hecker WF</i>	<i>5051</i>	<i>Jul-08</i>	<i>\$100,000.00</i>
<i>WIC</i>	<i>5053</i>	<i>Jul-08</i>	<i>\$150,000.00</i>
<i>Dennis E. Hecker WF</i>	<i>5054</i>	<i>Jul-08</i>	<i>\$250,000.00</i>

<i>Dennis E. Hecker WF</i>	<i>eft</i>	<i>Jul-08</i>	<i>\$125,000.00</i>
<i>Dennis E. Hecker Alliance</i>	<i>eft</i>	<i>Aug-08</i>	<i>\$2,005,000.00</i>
<i>Dennis E. Hecker Alliance</i>	<i>5057</i>	<i>Sep-08</i>	<i>\$60,000.00</i>
<i>Rosedale Leasing</i>	<i>5058</i>	<i>Sep-08</i>	<i>\$50,000.00</i>
<i>Dennis E. Hecker</i>	<i>5066</i>	<i>Sep-08</i>	<i>\$300,000.00</i>
<i>Dennis E. Hecker Alliance</i>	<i>5068</i>	<i>Sep-08</i>	<i>\$200,000.00</i>
<i>Dennis E. Hecker MN Bank</i>	<i>5069</i>	<i>Nov-08</i>	<i>\$1,200,000.00</i>
<i>DEH Payroll Services</i>	<i>5070</i>	<i>Nov-08</i>	<i>\$320,000.00</i>
<i>Walden Payroll Account</i>	<i>5075</i>	<i>Nov-08</i>	<i>\$50,000.00</i>
<i>Dennis E. Hecker Alliance</i>	<i>5121</i>	<i>Nov-08</i>	<i>\$40,000.00</i>
<i>Dennis E. Hecker Lakes State Bank</i>	<i>eft</i>	<i>Nov-08</i>	<i>\$300,000.00</i>
<i>Dennis E. Hecker Riverwood Bank</i>	<i>eft</i>	<i>Nov-08</i>	<i>\$450,000.00</i>
<i>Dennis E. Hecker Lakes State Bank</i>	<i>eft</i>	<i>Nov-08</i>	<i>\$600,000.00</i>
<i>Dennis E. Hecker WF</i>	<i>eft</i>	<i>Nov-08</i>	<i>\$50,000.00</i>
<i>Transfer - Bremer</i>	<i>eft</i>	<i>May-09</i>	<i>\$2,000.00</i>
<i>Dennis E. Hecker (US Bank)</i>	<i>5076</i>	<i>Mar-09</i>	<i>\$11,000.00</i>
<i>Dennis E. Hecker (Crown)</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$7,500.00</i>
<i>Dennis E. Hecker (TCF)</i>	<i>5077</i>	<i>Apr-09</i>	<i>\$5,000.00</i>
<i>Dennis E. Hecker</i>	<i>5078</i>	<i>May-09</i>	<i>\$2,000.00</i>

Drake Bank - 2 Accounts

<i>Dennis E. Hecker TCF</i>	<i>10009</i>	<i>Jan-09</i>	<i>\$2,000.00</i>
<i>Dennis E. Hecker TCF</i>	<i>12</i>	<i>Apr-09</i>	<i>\$2,500.00</i>
<i>Ck 13</i>	<i>13</i>	<i>May-09</i>	<i>\$4,500.00</i>
<i>Dennis E. Hecker WF</i>	<i>eft</i>	<i>Sep-08</i>	<i>\$15,000.00</i>
<i>Dennis E. Hecker Crown</i>	<i>eft</i>	<i>Feb-09</i>	<i>\$15,000.00</i>
<i>Transfer - Drake</i>	<i>eft</i>	<i>May-09</i>	<i>\$3,500.00</i>

SOFA 3(c)**Transfers to affiliates and relatives from June 4, 2008 to June 4, 2009****First Federal / Riverwood**

<i>Jacob Properties of Minnesota</i>	5001	Dec-08	\$86,000.00
<i>DEH US Bank</i>	5003	Dec-08	\$50,000.00
<i>DEH Smith Barney</i>	5004	Dec-08	\$72,000.00
<i>DEH (USBank)</i>	5005	Jan-09	\$70,000.00
<i>DEH (Bremer / Hecker Capital)</i>	5006	Jan-09	\$60,000.00
<i>LAX Hyundai</i>	5007	Jan-09	\$40,000.00
<i>Walden Investment</i>	eft	Jan-09	\$30,000.00
<i>Walden Investment</i>	eft	Jan-09	\$55,000.00

Lakes State Bank

<i>DEH Bremer Bank</i>	eft	Nov-08	\$165,000.00
<i>DEH Bremer Bank</i>	eft	Dec-08	\$500,000.00
<i>Walden Investment US Bank</i>	eft	Dec-08	\$273,000.00
<i>Walden Investment US Bank</i>	eft	Dec-08	\$125,346.09

Premier Bank

<i>Walden Investment</i>	eft	Jan-09	\$100,000.00
<i>DEH - Withdrawal</i>	wd	May-09	\$5,000.00

Signature Bank

<i>Ck To DHAG</i>	ck	Apr-09	\$35,000.00
<i>Ck To DEH (TCF)</i>	ck	Apr-09	\$10,000.00

Venture Bank - 2 Accounts

<i>Dennis E. Hecker WF</i>	5033	Sep-08	\$20,000.00
<i>Venture Checking</i>	eft	Jan-09	\$20,000.00
<i>Venture Checking</i>	eft	Jan-09	\$5,000.00
<i>Venture Checking</i>	eft	Feb-09	\$1,500.00
<i>Dennis E. Hecker (US Bank)</i>	5035	Feb-09	\$25,000.00

Vision Bank

<i>Walden Fleet Services II</i>	3064	Jan-09	\$9,500.00
<i>DEH (TCF)</i>	3065	Jan-09	\$2,000.00
<i>DEH (TCF)</i>	3066	Mar-09	\$10,000.00
<i>Walden Investment</i>	3045	Jun-08	\$450,000.00
<i>DEH Smith Barney</i>	3046	Jul-08	\$1,000,000.00

DEH Smith Barney	3047	Jul-08	\$800,000.00
DEH Smith Barney	3049	Jul-08	\$700,000.00
DEH Smith Barney	3050	Jul-08	\$330,835.00
DEH Smith Barney	3061	Jul-08	\$542,931.00
Misc Debit - DEH Alliance	eft	Aug-08	\$100,000.00
Walden Fleet	3062	Sep-08	\$1,900,000.00
Walden Fleet	3063	Sep-08	\$650,000.00

SOFA 3(c)**Transfers to affiliates and relatives from June 4, 2008 to June 4, 2009****TCF Bank - 2 Accounts**

<i>Walden Payroll Services</i>	5109	3/13/09	\$52,500.00
<i>Jacob Properties MN</i>	eft	3/16/09	\$40,000.00
<i>Brainerd Toyota</i>	5110	3/16/09	\$42,000.00
<i>Brainerd Toyota</i>	5113	3/19/09	\$50,000.00
<i>Cash - DHAG</i>	5124	4/8/09	\$2,000.00
<i>Cash - DHAG</i>	5136	4/15/09	\$500.00
<i>Cash - IG Toyota</i>	5150	4/17/09	\$5,000.00
<i>Cash - IG Toyota</i>	5151	4/17/09	\$2,000.00
<i>Southview Chevrolet</i>	5173	5/19/09	\$2,500.00
<i>Cash</i>	1001	5/14/09	\$500.00
<i>Cash</i>	5121	4/2/09	\$3,000.00
<i>Cash</i>	5133	4/13/09	\$4,000.00
<i>Cash</i>	5148	4/16/09	\$350.00
<i>Cash</i>	5166	4/27/09	\$2,500.00
<i>Cash</i>	5175	5/14/09	\$500.00
<i>Cash</i>	5180	5/19/09	\$3,000.00
<i>USBank / Cash</i>	5184	5/22/09	\$1,500.00
<i>Cash</i>	5186	6/2/09	\$1,000.00
<i>Cash</i>	5189	6/3/09	\$800.00
<i>DEH - Signature</i>	5153	4/21/09	\$45,000.00
<i>Transfer - TCF</i>	1002	5/28/09	\$1,494.20
<i>Walden Investment Company</i>	5071	Jan-09	\$45,000.00
<i>Walden Investment Company</i>	5072	Jan-09	\$50,000.00
<i>Jacob Motors of St. Cloud</i>	5073	Jan-09	\$25,000.00
<i>Inver Grove Toyota</i>	5074	Jan-09	\$90,000.00
<i>Walden Investment Company</i>	5075	Jan-09	\$84,000.00
<i>Inver Grove Toyota</i>	5076	Jan-09	\$37,000.00
<i>Advantage LAX Hyundai</i>	5077	Jan-09	\$45,000.00
<i>Walden Investment Company</i>	eft	Jan-09	\$125,000.00
<i>Walden Investment Company</i>	eft	Feb-09	\$260,000.00
<i>Walden Investment Company</i>	eft	Feb-09	\$141,000.00
<i>Advantage LAX Hyundai</i>	eft	Feb-09	\$102,000.00
<i>Walden Payroll Services</i>	5080	Feb-09	\$25,000.00
<i>Dennis E. Hecker (US Bank)</i>	5081	Feb-09	\$20,000.00
<i>Advantage LAX Hyundai</i>	5083	Feb-09	\$38,000.00
<i>Brainerd Toyota</i>	5084	Feb-09	\$8,000.00
<i>St. Cloud Hyundai</i>	5085	Feb-09	\$200,000.00
<i>Brainerd Toyota</i>	5086	Feb-09	\$14,350.00
<i>Inver Grove Toyota</i>	5087	Feb-09	\$65,000.00
<i>JP of MN</i>	5088	Feb-09	\$65,000.00
<i>Advantage LAX Hyundai</i>	5090	Feb-09	\$10,000.00
<i>Brainerd Toyota</i>	5092	Feb-09	\$42,000.00
<i>Dennis E. Hecker (US Bank)</i>	5100	Feb-09	\$50,000.00
<i>Brainerd Toyota</i>	5102	Feb-09	\$37,950.00
<i>Inver Grove Motors</i>	5103	Feb-09	\$87,000.00
<i>Advantage LAX Hyundai</i>	5104	Feb-09	\$69,000.00
<i>Advantage LAX Hyundai</i>	5106	Feb-09	\$45,000.00
<i>Jacob Properties Of Minnesota</i>	eft	Feb-09	\$30,000.00
<i>Dennis E. Hecker WF</i>	5030	Jul-08	\$500,000.00
<i>Dennis E. Hecker</i>	5063	Aug-08	\$40,000.00
<i>Rosedale Leasing</i>	5091	Aug-08	\$100,000.00

Jacob Holdings of Cross Lake
Dennis E. Hecker Alliance
DEH Bremer

5064	Oct-08	\$10,000.00
5065	Oct-08	\$175,000.00
eft	Nov-08	\$1,200,000.00

Crown Bank

Outgoing WT
DEH TCF

eft	Feb-09	\$151,699.77
6005	Feb-09	\$15,000.00

SOFA 3(c)**Transfers to affiliates and relatives from June 4, 2008 to June 4, 2009****USB / Wells Primary Checking**

<i>Jacob Holding of 36th LLC</i>	22724	06/05/2008	\$5,000.00
<i>Jacob Holding of Aspen, LLC</i>	22726	06/05/2008	\$10,000.00
<i>Jacob Holding of Edgewood</i>	22722	06/05/2008	\$5,000.00
<i>Jacob Holding of Hwy 110, LLC.</i>	22727	06/05/2008	\$35,000.00
<i>Jacob Holdings Hwy 371 LLC</i>	22723	06/05/2008	\$2,000.00
<i>Sydney Holdings of Cty Rd. 66, LLC</i>	22725	06/05/2008	\$10,000.00
<i>Walden Investment</i>	eft	06/05/2008	\$400,000.00
<i>5H Investments</i>	22732	06/06/2008	\$2,500.00
<i>Walden Investment</i>	eft	06/06/2008	\$425,000.00
<i>Rosedale Leasing</i>	eft	06/09/2008	\$1,000,000.00
<i>Walden Investment</i>	eft	06/10/2008	\$550,000.00
<i>Walden Investment</i>	eft	06/11/2008	\$250,000.00
<i>H&H Realty of Delano</i>	22748	06/12/2008	\$17,000.00
<i>Hecker Joint Account</i>	22745	06/12/2008	\$10,000.00
<i>Jacob Holding Barabeau Rd., LLC.</i>	22741	06/12/2008	\$5,500.00
<i>Jacob Holding of Aspen, LLC</i>	22744	06/12/2008	\$7,500.00
<i>Jacob Holding of Crosslake</i>	22735	06/12/2008	\$10,000.00
<i>Jacob Holding of Crosslake</i>	22750	06/12/2008	\$7,500.00
<i>Jacob Holding of Edgewood</i>	22738	06/12/2008	\$6,000.00
<i>Jacob Holding of Oren Ave.</i>	22736	06/12/2008	\$4,000.00
<i>Jacob Holding of Rogers</i>	22746	06/12/2008	\$25,000.00
<i>Sydney Holdings St. Louis Park</i>	22737	06/12/2008	\$2,500.00
<i>Copper Oaks</i>	22758	06/13/2008	\$450.00
<i>Jacob Holding of 36th LLC</i>	22757	06/13/2008	\$2,000.00
<i>Walden Properties of Forest Lake</i>	22756	06/13/2008	\$20,000.00
<i>Dennis Hecker</i>	22761	06/17/2008	\$100,000.00
<i>Jacob Holdings of Roseville</i>	22766	06/19/2008	\$20,000.00
<i>Sydney Holdings of Cty Rd. 66, LLC</i>	22765	06/19/2008	\$5,000.00
<i>Walden Investment</i>	eft	06/19/2008	\$200,000.00
<i>Jacob Holding of Crosslake</i>	22785	06/25/2008	\$10,000.00
<i>Phil Den LLC</i>	22784	06/25/2008	\$7,500.00
<i>Walden Investment</i>	eft	06/25/2008	\$275,000.00
<i>Hecker Joint Account</i>	22801	06/30/2008	\$10,000.00
<i>Jacob Holding of Edgewood</i>	22805	06/30/2008	\$5,000.00
<i>Jacob Holding of Las Ventannas</i>	22807	07/01/2008	\$174,000.00
<i>Rosedale Leasing</i>	eft	07/02/2008	\$500,000.00
<i>Walden Investment</i>	eft	07/03/2008	\$300,000.00
<i>Jacob Holding of Edgewood</i>	22813	07/07/2008	\$10,000.00
<i>Jacob Holding of Up North LLC</i>	22810	07/07/2008	\$45,000.00
<i>Sydney Holdings of Cty Rd. 66, LLC</i>	22814	07/07/2008	\$3,500.00
<i>Hecker Joint Account</i>	22857	07/08/2008	\$25,000.00
<i>Jacob Holding Barabeau Rd., LLC.</i>	22854	07/08/2008	\$6,000.00
<i>Jacob Holding of Crosslake</i>	22855	07/08/2008	\$35,000.00
<i>Walden Investment</i>	eft	07/09/2008	\$300,000.00
<i>H&H Realty of Delano</i>	22858	07/11/2008	\$19,000.00
<i>Jacob Holding of Rogers</i>	22859	07/11/2008	\$27,000.00
<i>Walden Payroll Account</i>	eft	07/11/2008	\$150,000.00
<i>Walden Investment</i>	eft	07/15/2008	\$150,000.00
<i>Walden Payroll Account</i>	eft	07/16/2008	\$100,000.00
<i>Eden Prairie Auto Properties</i>	eft	07/17/2008	\$17,000.00
<i>Jacob Holding of Hudson</i>	eft	07/17/2008	\$13,000.00

<i>Jacob Holdings Hwy 371 LLC</i>	<i>eft</i>	<i>07/17/2008</i>	<i>\$10,000.00</i>
<i>Walden Investment</i>	<i>eft</i>	<i>07/17/2008</i>	<i>\$100,000.00</i>
<i>Walden Payroll Account</i>	<i>eft</i>	<i>07/17/2008</i>	<i>\$175,000.00</i>
<i>Walden Properties of Forest Lake</i>	<i>eft</i>	<i>07/17/2008</i>	<i>\$16,000.00</i>
<i>WBDH Realty Company</i>	<i>eft</i>	<i>07/18/2008</i>	<i>\$10,000.00</i>
<i>Brainerd Imports, LLC</i>	<i>eft</i>	<i>07/21/2008</i>	<i>\$50,000.00</i>
<i>Jacob Motors of St. Cloud</i>	<i>eft</i>	<i>07/21/2008</i>	<i>\$50,000.00</i>
<i>Walden Payroll Account</i>	<i>22870</i>	<i>07/23/2008</i>	<i>\$50,000.00</i>
<i>DEH Properties LLC</i>	<i>22872</i>	<i>07/24/2008</i>	<i>\$10,000.00</i>
<i>Rosedale Leasing</i>	<i>eft</i>	<i>07/24/2008</i>	<i>\$10,000.00</i>
<i>Jacob Holding of Crosslake</i>	<i>22882</i>	<i>07/25/2008</i>	<i>\$10,000.00</i>
<i>Jacob Holding of Scottsdale</i>	<i>eft</i>	<i>07/25/2008</i>	<i>\$1,000.00</i>
<i>Jacob Holding of Hwy 110, LLC.</i>	<i>eft</i>	<i>08/04/2008</i>	<i>\$10,000.00</i>
<i>Walden Investment</i>	<i>eft</i>	<i>08/04/2008</i>	<i>\$20,000.00</i>
<i>Dennis Hecker</i>	<i>22902</i>	<i>08/05/2008</i>	<i>\$100,000.00</i>
<i>Forest Lake Mitsubishi</i>	<i>eft</i>	<i>08/05/2008</i>	<i>\$15,000.00</i>
<i>Jacob Holdings of Hudson</i>	<i>eft</i>	<i>08/05/2008</i>	<i>\$10,000.00</i>
<i>Stardot, Inc.</i>	<i>22921</i>	<i>08/05/2008</i>	<i>\$50,000.00</i>
<i>Walden Investment</i>	<i>eft</i>	<i>08/06/2008</i>	<i>\$5,000.00</i>
<i>Forest Lake Mitsubishi</i>	<i>eft</i>	<i>08/08/2008</i>	<i>\$1,000.00</i>
<i>Jacob Holding of Aspen, LLC</i>	<i>22926</i>	<i>08/08/2008</i>	<i>\$5,000.00</i>
<i>Sydney Holdings of Cty Rd. 66, LLC</i>	<i>22927</i>	<i>08/08/2008</i>	<i>\$5,000.00</i>
<i>5H Investments</i>	<i>eft</i>	<i>08/12/2008</i>	<i>\$3,500.00</i>

SOFA 3(c)**Transfers to affiliates and relatives from June 4, 2008 to June 4, 2009****USB / Wells Primary Checking**

<i>Jacob Holding Barabeau Rd., LLC.</i>	22934	08/12/2008	\$6,000.00
<i>Jacob Holding of 36th LLC</i>	22931	08/12/2008	\$2,000.00
<i>Jacob Holding of 60th Street LLC.</i>	eft	08/12/2008	\$2,000.00
<i>Jacob Holding of Crosslake</i>	22933	08/12/2008	\$3,000.00
<i>Auto Cal LLC</i>	eft	08/18/2008	\$20,000.00
<i>DH Family Holdings</i>	22938	08/18/2008	\$5,000.00
<i>Jacob Holding of Akron Ave.</i>	eft	08/19/2008	\$10,000.00
<i>Phil Den LLC</i>	22961	08/21/2008	\$2,500.00
<i>Jacob Holding of Edgewood</i>	22963	08/25/2008	\$15,000.00
<i>Jacob Holding of Edgewood</i>	22988	08/26/2008	\$25,000.00
<i>Jacob Holdings of Aspen</i>	22972	08/26/2008	\$1,000.00
<i>Rosedale LLC</i>	eft	08/27/2008	\$12,000.00
<i>Dennis Hecker</i>	23004	09/02/2008	\$75,000.00
<i>Hecker Capital</i>	23003	09/02/2008	\$150,000.00
<i>Jacob Holding of Aspen, LLC</i>	23001	09/02/2008	\$5,000.00
<i>Jacob Holding of Crosslake</i>	22993	09/02/2008	\$15,000.00
<i>Jacob Holding of Edgewood</i>	23000	09/02/2008	\$20,000.00
<i>Rosedale Leasing</i>	23013	09/02/2008	\$233,000.00
<i>Sydney Holdings St. Louis Park</i>	23002	09/02/2008	\$2,000.00
<i>5H Investments</i>	eft	09/08/2008	\$1,000.00
<i>Jacob Holding Mendota Road</i>	eft	09/08/2008	\$14,800.00
<i>Jacob Holding of 36th LLC</i>	23041	09/09/2008	\$3,000.00
<i>Jacob Holding of Crosslake</i>	23040	09/09/2008	\$15,000.00
<i>Phil Den LLC</i>	23043	09/09/2008	\$2,500.00
<i>Jacob Holding of Up North LLC</i>	eft	09/10/2008	\$1,000.00
<i>Rosedale LLC</i>	eft	09/10/2008	\$7,500.00
<i>H&H Realty of Delano</i>	23048	09/12/2008	\$2,000.00
<i>Jacob Holding of Baxter</i>	eft	09/12/2008	\$46,000.00
<i>Jacob Holding of Rogers</i>	23047	09/12/2008	\$2,000.00
<i>Jacob Holdings of Hudson</i>	23046	09/12/2008	\$12,000.00
<i>Sydney Holdings St. Louis Park</i>	23044	09/12/2008	\$2,500.00
<i>Walden Properties of Forest Lake</i>	23045	09/12/2008	\$17,500.00
<i>H&H Realty of Delano</i>	23049	09/15/2008	\$17,500.00
<i>Jacob Holding Barabeau Rd., LLC.</i>	23051	09/15/2008	\$6,600.00
<i>Jacob Holding Mendota Road</i>	eft	09/15/2008	\$15,000.00
<i>Jacob Holding of 36th LLC</i>	23052	09/15/2008	\$1,500.00
<i>Jacob Holding of Akron Ave.</i>	eft	09/15/2008	\$15,300.00
<i>Jacob Holding of Crosslake</i>	23053	09/15/2008	\$35,000.00
<i>Jacob Holding of Rogers</i>	23050	09/15/2008	\$26,000.00
<i>DEH Properties LLC</i>	23055	09/17/2008	\$15,000.00
<i>Jacob Holding of Monticello</i>	eft	09/18/2008	\$30,000.00
<i>Jacob Holding of Stillwaters</i>	eft	09/18/2008	\$10,000.00
<i>Jacob Holding of Crosslake</i>	23087	09/23/2008	\$20,000.00
<i>Phil Den LLC</i>	23082	09/23/2008	\$2,000.00
<i>Jacob Holding of Edgewood</i>	23088	09/29/2008	\$8,000.00
<i>Jacob Holding of Akron Ave.</i>	eft	10/02/2008	\$5,000.00
<i>Jacob Holding of Crosslake</i>	23102	10/02/2008	\$10,000.00
<i>Jacob Holding of Hwy 110, LLC.</i>	eft	10/02/2008	\$37,000.00
<i>Dennis Hecker</i>	23104	10/07/2008	\$115,000.00
<i>Dennis Hecker</i>	23105	10/07/2008	\$25,000.00
<i>Jacob Holding Mendota Road</i>	eft	10/07/2008	\$13,000.00

<i>Jacob Holding of 36th LLC</i>	23134	10/08/2008	\$3,000.00
<i>Jacob Holding of Crosslake</i>	23133	10/08/2008	\$15,000.00
<i>Dennis Hecker</i>	23136	10/10/2008	\$50,000.00
<i>Jacob Holding of Crosslake</i>	23139	10/13/2008	\$18,000.00
<i>Dennis Hecker</i>	23145	10/14/2008	\$10,000.00
<i>Dennis Hecker</i>	5098	10/17/2008	\$50,000.00
<i>Dennis Hecker</i>	23147	10/17/2008	\$60,000.00
<i>Hecker Capital</i>	5094	10/17/2008	\$6,776.25
<i>Jacob Holding of Crosslake</i>	23149	10/17/2008	\$15,000.00
<i>Jacob Holding of Crosslake</i>	23150	10/20/2008	\$20,000.00
<i>Sydney Holdings of Cty Rd. 66, LLC</i>	23152	10/20/2008	\$2,000.00
<i>Jacob Holding of Crosslake</i>	23151	10/21/2008	\$5,000.00
<i>Dennis Hecker</i>	eft	10/23/2008	\$50,000.00
<i>Stardot, Inc.</i>	5144	10/30/2008	\$19,500.00
<i>Hecker Capital</i>	5152	11/01/2008	\$50,000.00
<i>Copper Oaks</i>	5176	11/03/2008	\$506.75
<i>Jacob Properties of Minnesota</i>	5157	11/03/2008	\$7,500.00
<i>Stardot, Inc.</i>	5172	11/03/2008	\$14,969.06
<i>Sydney Holdings St. Louis Park</i>	5188	11/11/2008	\$2,500.00
<i>Ike's</i>	5196	11/17/2008	\$42,451.42
<i>Inver Grove Toyota</i>	eft	11/19/2008	\$26,978.00
<i>Sydney Holdings St. Louis Park</i>	5247	12/02/2008	\$2,000.00

SOFA 3(c)**Transfers to affiliates and relatives from June 4, 2008 to June 4, 2009****USB / Wells Primary Checking**

Cash	5300	12/12/2008	\$2,000.00
Dennis Hecker	eft	12/22/2008	\$80,000.00
Advantage LAX	eft	01/06/2009	\$30,000.00
Hecker Capital	5316	01/06/2009	\$70,000.00
Jacob Properties of Minnesota	5320	01/09/2009	\$20,000.00
USB Balance Transfer	eft	01/16/2009	\$125,000.00
Walden Investment	eft	01/16/2009	\$25,000.00
Northstate	5328	01/26/2009	\$2,500.00
Dennis Hecker	5330	01/29/2009	\$5,000.00
Inver Grove Toyota	5363	02/06/2009	\$25,000.00
Jacob Properties of Minnesota	5338	02/06/2009	\$10,000.00
Sydney Holdings St. Louis Park	5342	02/06/2009	\$2,000.00
DEH Crown Bank	eft	02/10/2009	\$20,000.00
Dennis Hecker	5364	02/10/2009	\$30,000.00
Brainerd Imports, LLC	5373	02/12/2009	\$17,000.00
Walden Payroll Account	5374	02/12/2009	\$25,000.00
Jacob Properties of Minnesota	eft	02/17/2009	\$100,000.00
Walden Investment	eft	02/18/2009	\$80,000.00
Jacob Properties of Minnesota	eft	02/19/2009	\$140,000.00
Jacob Properties of Minnesota	eft	02/20/2009	\$25,000.00
Advantage LAX	5399	02/26/2009	\$12,000.00
Jacob Motors of St. Cloud	5398	02/26/2009	\$25,000.00
Dennis Hecker	5417	02/27/2009	\$14,350.77
Jacob Properties of Minnesota	eft	02/27/2009	\$80,000.00
Advantage LAX	eft	03/02/2009	\$20,000.00
Walden Investment	eft	03/02/2009	\$60,000.00
Jacob Properties of Minnesota	eft	03/11/2009	\$36,000.00
Jacob Properties of Minnesota	eft	03/12/2009	\$30,000.00
Walden Payroll Account	5438	03/12/2009	\$35,000.00
Jacob Properties of Minnesota	eft	03/13/2009	\$50,000.00
Jacob Properties of Minnesota	eft	03/16/2009	\$30,000.00
Walden Automotive Group	eft	03/17/2009	\$50,000.00
Jacob Properties of Minnesota	eft	03/18/2009	\$50,000.00
Dennis Hecker	5455	03/19/2009	\$4,884.16
Jacob Properties of Minnesota	eft	03/19/2009	\$17,500.00
Dennis Hecker	5459	03/20/2009	\$12,500.00
Walden Medical Account	eft	03/20/2009	\$20,000.00
Dennis Hecker	5492	03/25/2009	\$5,000.00
Dennis Hecker	5487	03/25/2009	\$2,000.00
Jacob Properties of Minnesota	eft	03/25/2009	\$15,000.00
Southview Chevrolet	5494	03/25/2009	\$69,000.00
Jacob Properties of Minnesota	5509	04/08/2009	\$2,000.00
Jacob Properties of Minnesota	5513	04/15/2009	\$3,500.00
Dennis Hecker	5515	04/21/2009	\$5,000.00
Jacob Properties of Minnesota	5514	04/21/2009	\$3,000.00
Jacob Properties of Minnesota	5519	04/21/2009	\$2,000.00
Bruce Parker Trustee	5143	10/28/2008	\$14,462.00
Bruce Parker Trustee	5142	10/28/2008	\$14,462.00
Bruce Parker Trustee	22787	06/25/2008	\$1,408.00
Bruce Parker Trustee	22937	08/12/2008	\$7,652.00

<i>Cash</i>	<i>5424</i>	<i>03/10/2009</i>	<i>\$738.57</i>
<i>Cash</i>	<i>5456</i>	<i>03/19/2009</i>	<i>\$6,000.00</i>
<i>Cash</i>	<i>5460</i>	<i>03/20/2009</i>	<i>\$1,000.00</i>
<i>Cash</i>	<i>5486</i>	<i>03/24/2009</i>	<i>\$1,100.00</i>
<i>Cash</i>	<i>5516</i>	<i>04/21/2009</i>	<i>\$2,000.00</i>
<i>Dennis Hecker</i>	<i>5510</i>	<i>04/15/2009</i>	<i>\$2,000.00</i>
<i>Hecker Capital</i>	<i>22923</i>	<i>08/06/2008</i>	<i>\$6,776.25</i>
<i>Hecker Capital</i>	<i>23017</i>	<i>09/05/2008</i>	<i>\$6,776.25</i>
<i>Jacob Hecker</i>	<i>5488</i>	<i>03/25/2009</i>	<i>\$350.00</i>
<i>Kelly Hecker</i>	<i>22962</i>	<i>08/21/2008</i>	<i>\$580.00</i>

SOFA 3(c)

Transfers to affiliates and relatives from June 4, 2008 to June 4, 2009

Hecker Capital - Bremer

<i>Dennis E. Hecker</i>	<i>eft</i>	<i>07/29/2008</i>	<i>\$5,000.00</i>
<i>Dennis E. Hecker</i>	<i>5014</i>	<i>09/05/2008</i>	<i>\$150,000.00</i>
<i>Dennis E. Hecker</i>	<i>5056</i>	<i>02/26/2009</i>	<i>\$7,000.00</i>
<i>Michael Holdings of Baxter LLC</i>	<i>5035</i>	<i>10/24/2008</i>	<i>\$120,000.00</i>
<i>Michael Holdings of Baxter LLC</i>	<i>5102</i>	<i>12/31/2008</i>	<i>\$19,099.58</i>
<i>Mikden of Minnetonka LLC</i>	<i>4941</i>	<i>06/01/2008</i>	<i>\$45,549.22</i>
<i>Mikden of Minnetonka LLC</i>	<i>4968</i>	<i>07/01/2008</i>	<i>\$48,013.53</i>
<i>Mikden of Minnetonka LLC</i>	<i>5000</i>	<i>08/21/2008</i>	<i>\$45,549.22</i>
<i>Mikden of Minnetonka LLC</i>	<i>5022</i>	<i>09/01/2008</i>	<i>\$56,655.87</i>
<i>Mikden of Minnetonka LLC</i>	<i>5032</i>	<i>10/15/2008</i>	<i>\$45,549.22</i>
<i>Mikden of Minnetonka LLC</i>	<i>5095</i>	<i>11/28/2008</i>	<i>\$45,549.22</i>
<i>DEH Funding LLC</i>	<i>4939</i>	<i>06/04/2008</i>	<i>\$6,500.00</i>
<i>DEH Funding LLC</i>	<i>4949</i>	<i>06/13/2008</i>	<i>\$10,000.00</i>
<i>DEH Funding LLC</i>	<i>4964</i>	<i>07/08/2008</i>	<i>\$150,000.00</i>
<i>DEH Funding LLC</i>	<i>4972</i>	<i>07/09/2008</i>	<i>\$6,500.00</i>
<i>DEH Funding LLC</i>	<i>4974</i>	<i>07/15/2008</i>	<i>\$50,000.00</i>
<i>DEH Properties</i>	<i>eft</i>	<i>08/29/2008</i>	<i>\$2,000.00</i>
<i>Eden Prairie Auto Properties LLP</i>	<i>5006</i>	<i>08/28/2008</i>	<i>\$50,000.00</i>
<i>H & R Realty of Whisperwood LLC</i>	<i>5009</i>	<i>08/28/2008</i>	<i>\$10,000.00</i>
<i>H & R Realty of Whisperwood LLC</i>	<i>5048</i>	<i>10/31/2008</i>	<i>\$7,000.00</i>
<i>Jacob Holdings Blaine</i>	<i>eft</i>	<i>09/30/2008</i>	<i>\$2,000.00</i>
<i>Jacob Holdings of Edgewood LLC</i>	<i>5008</i>	<i>08/28/2008</i>	<i>\$15,000.00</i>
<i>Jacob Holdings of Hudson LLC</i>	<i>5007</i>	<i>08/28/2008</i>	<i>\$18,000.00</i>
<i>Jacob Holdings of Lakeland LLC</i>	<i>4944</i>	<i>06/05/2008</i>	<i>\$16,000.00</i>
<i>Jacob Holdings of Lakeland LLC</i>	<i>eft</i>	<i>06/18/2008</i>	<i>\$1,430.00</i>
<i>Jacob Holdings of Lakeland LLC</i>	<i>4973</i>	<i>07/10/2008</i>	<i>\$20,000.00</i>
<i>Jacob Holdings of Lakeland LLC</i>	<i>eft</i>	<i>07/24/2008</i>	<i>\$5,000.00</i>
<i>Jacob Holdings of Lakeland LLC</i>	<i>4997</i>	<i>08/13/2008</i>	<i>\$25,000.00</i>
<i>Jacob Holdings of Lakeland LLC</i>	<i>5019</i>	<i>09/08/2008</i>	<i>\$25,000.00</i>
<i>Jacob Holdings of Lakeland LLC</i>	<i>eft</i>	<i>10/14/2008</i>	<i>\$25,000.00</i>
<i>Jacob Holdings of Plymouth LLC</i>	<i>4969</i>	<i>07/08/2008</i>	<i>\$8,000.00</i>
<i>Jacob Holdings of Plymouth LLC</i>	<i>4983</i>	<i>07/31/2008</i>	<i>\$10,000.00</i>
<i>Jacob Properties of Minnesota LLC</i>	<i>4933</i>	<i>06/03/2008</i>	<i>\$21,000.00</i>
<i>Jacob Properties of Minnesota LLC</i>	<i>4996</i>	<i>08/13/2008</i>	<i>\$40,000.00</i>
<i>Jacob Properties of Minnesota LLC</i>	<i>5109</i>	<i>01/23/2009</i>	<i>\$15,760.00</i>
<i>Dennis E. Hecker</i>	<i>5004</i>	<i>08/28/2008</i>	<i>\$7,500,000.00</i>
<i>Sydney Holdings of Oak Park Heights LLC</i>	<i>4934</i>	<i>06/01/2008</i>	<i>\$20,000.00</i>
<i>Sydney Holdings of Oak Park Heights LLC</i>	<i>4961</i>	<i>07/01/2008</i>	<i>\$18,000.00</i>
<i>Sydney Holdings of Oak Park Heights LLC</i>	<i>eft</i>	<i>07/25/2008</i>	<i>\$10,500.00</i>
<i>WPFL</i>	<i>5005</i>	<i>08/28/2008</i>	<i>\$20,000.00</i>
<i>Michael Holdings Baxter</i>	<i>4976</i>	<i>07/17/2008</i>	<i>\$25,000.00</i>
<i>JH Nester Falls / Shady Roost Lodge</i>	<i>4977</i>	<i>07/17/2008</i>	<i>\$25,000.00</i>
<i>Allen Eide</i>	<i>5039</i>	<i>10/15/2008</i>	<i>\$13,659.72</i>
<i>Allen Eide</i>	<i>5105</i>	<i>12/31/2008</i>	<i>\$41,513.89</i>
<i>Allen Eide</i>	<i>5038</i>	<i>10/21/2008</i>	<i>\$30,082.19</i>
<i>Allen Eide</i>	<i>5105</i>	<i>12/31/2008</i>	<i>\$23,722.23</i>
<i>Allen Eide</i>	<i>4940</i>	<i>06/01/2008</i>	<i>\$6,295.79</i>
<i>Allen Eide</i>	<i>4959</i>	<i>07/01/2008</i>	<i>\$6,295.79</i>
<i>Allen Eide</i>	<i>4988</i>	<i>08/01/2008</i>	<i>\$6,295.79</i>
<i>Allen Eide</i>	<i>5012</i>	<i>09/01/2008</i>	<i>\$6,295.79</i>

Allen Eide
Allen Eide

5031	10/01/2008	\$6,295.79
5080	11/01/2008	\$6,295.79

Dennis E. Hecker

Financial Distribution Check List

Banker	Bank	PFS
Andrew Meelberg	M&I Bank	X
Angela Costley	The Lake Bank	X
Bart Taylor	First Federal	X
Bill Margetis	JP Morgan Chase	X
Bill Sandison	Community National Bank	X
Bob Rausch	Venture Bank	X
Brent Fossey	Wells Fargo Auto Finance	X
Bruce Kennedy	Riverwood Bank fka First Federal	X
Cheryl Van Brunt	Carlton Financial Corporation	X
Dan Carey	Vision Bank	X
Dan Trebil	NorthMarq Capital	X
Dave Eislenpeter	Lakes State Bank	X
David Louiselle	American Bank	X
Don Fain	Ford Motor Credit	X
Gregg Lovell	Community National Bank	X
NA	Hyundai Motor Corporation	X
James Jeffery	Frost Bank	X
James McWilliams	Bremer Bank	X
Jeff Arnold	TCF Bank	X
Joe Opferman	Truckers Bank	X
John Bowker	DaimlerChrysler North America	X
John Lindquist	Crown Bank	X
John McGinnis	Klein Bank	X
John Moore	DaimlerChrysler North America	X
Joshua Pirozzolo	Bank of the West	X
Julie Wagner	Nevada State Bank	X
Ken Klein	JM & A	X
Kirk Duholm	US Bank, N.A.	X
Kurt Egertson	Associated Bank	X
Lenoir Zaiser	Encore Bank	X
Lonnie Trasamar	Wells Federal Bank	X
Marcus Rosburger	Fifth Third Bank	X
Matt Zebro	Wells Federal Bank	X
Megan Mourning	Bank First	X
Michael Zenk	Venture Bank	X
Mike Ohlhauser	Drake Bank	X
Nick Prouty	Sagecrest	X
Paula Ellsworth	GMAC Financial Services	X
Phil Reim	Alliance Bank	X
Richard Huckle	Riverland Bank	X
Robert Bakke	GE Capital Corporation	X
Roger Amundson	Pinehurst Bank	X
Ryan Meier	Signature Bank	X
Scott Johnson	S & C Bank	X
Sean Regan	Premier Banks	X
Stephen B. Lynch	JP Morgan Chase	X
Vo Wahbeh	Toyota Financial Services	X

Form 1007-1 - Statement Of Compensation By Debtor's Attorney

United States Bankruptcy Court
District of Minnesota

In re Dennis E. Hecker

Debtor(s)

Case No. 09-50779

Chapter 7

STATEMENT OF COMPENSATION BY ATTORNEY FOR DEBTOR(S)

The undersigned, pursuant to Local Rule 1007-1, Bankruptcy Rule 2016(b) and § 329(a) of the Bankruptcy Code, states that:

1. The undersigned is the attorney for the debtor(s) in this case and files this statement as required by applicable rules.
2. (a) The filing fee paid by the undersigned to the clerk for the debtor(s) in this case is: \$ 299.00
(b) The compensation paid or agreed to be paid by the debtor(s) to the undersigned is: \$ 30,000.00
(c) Prior to filing this statement, the debtor(s) paid to the undersigned: \$ 30,000.00
(d) The unpaid balance due and payable by the debtor(s) to the undersigned is: \$ 0.00
3. The services rendered or to be rendered include the following:
 - (a) analysis of the financial situation and rendering advice and assistance to the debtor in determining whether to file a petition under Title 11 of the United States Code;
 - (b) preparation and filing of the petition, exhibits, attachments, schedules, statements and lists and other documents required by the court;
 - (c) representation of the debtor(s) at the meeting of creditors;
 - (d) negotiations with creditors; and
4. The source of all payments by the debtor(s) to the undersigned was or will be from earnings or other current compensation of the debtor(s), and the undersigned has not received and will not receive any transfer of property other than such payments by the debtor(s), except as follows: Debtor and his affiliated companies have consulted with counsel from time to time on financial and debtor/creditor matters for the companies and debito
5. The undersigned has not shared or agreed to share with any other person other than with members of undersigned's law firm any compensation paid or to be paid.

Dated: July 1, 2009

Signed: /s/ Clinton E. Cutler

Clinton E. Cutler 158094

Attorney for Debtor(s)

Fredrikson & Byron, P.A.

200 South Sixth St

Suite 4000

Minneapolis, MN 55402

612.492.7000 Fax: 612.492.7077

LOCAL RULE REFERENCE: 1007-1

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

**NOTICE TO CONSUMER DEBTOR(S) UNDER § 342(b)
OF THE BANKRUPTCY CODE**

In accordance with § 342(b) of the Bankruptcy Code, this notice to individuals with primarily consumer debts: (1) Describes briefly the services available from credit counseling services; (2) Describes briefly the purposes, benefits and costs of the four types of bankruptcy proceedings you may commence; and (3) Informs you about bankruptcy crimes and notifies you that the Attorney General may examine all information you supply in connection with a bankruptcy case.

You are cautioned that bankruptcy law is complicated and not easily described. Thus, you may wish to seek the advice of an attorney to learn of your rights and responsibilities should you decide to file a petition. Court employees cannot give you legal advice.

Notices from the bankruptcy court are sent to the mailing address you list on your bankruptcy petition. In order to ensure that you receive information about events concerning your case, Bankruptcy Rule 4002 requires that you notify the court of any changes in your address. If you are filing a **joint case** (a single bankruptcy case for two individuals married to each other), and each spouse lists the same mailing address on the bankruptcy petition, you and your spouse will generally receive a single copy of each notice mailed from the bankruptcy court in a jointly-addressed envelope, unless you file a statement with the court requesting that each spouse receive a separate copy of all notices.

1. Services Available from Credit Counseling Agencies

With limited exceptions, § 109(h) of the Bankruptcy Code requires that all individual debtors who file for bankruptcy relief on or after October 17, 2005, receive a briefing that outlines the available opportunities for credit counseling and provides assistance in performing a budget analysis. The briefing must be given within 180 days **before** the bankruptcy filing. The briefing may be provided individually or in a group (including briefings conducted by telephone or on the Internet) and must be provided by a nonprofit budget and credit counseling agency approved by the United States trustee or bankruptcy administrator. The clerk of the bankruptcy court has a list that you may consult of the approved budget and credit counseling agencies. Each debtor in a joint case must complete the briefing.

In addition, after filing a bankruptcy case, an individual debtor generally must complete a financial management instructional course before he or she can receive a discharge. The clerk also has a list of approved financial management instructional courses. Each debtor in a joint case must complete the course.

2. The Four Chapters of the Bankruptcy Code Available to Individual Consumer Debtors

Chapter 7: Liquidation (\$245 filing fee, \$39 administrative fee, \$15 trustee surcharge: Total Fee \$299)

1. Chapter 7 is designed for debtors in financial difficulty who do not have the ability to pay their existing debts. Debtors whose debts are primarily consumer debts are subject to a "means test" designed to determine whether the case should be permitted to proceed under chapter 7. If your income is greater than the median income for your state of residence and family size, in some cases, creditors have the right to file a motion requesting that the court dismiss your case under § 707(b) of the Code. It is up to the court to decide whether the case should be dismissed.

2. Under chapter 7, you may claim certain of your property as exempt under governing law. A trustee may have the right to take possession of and sell the remaining property that is not exempt and use the sale proceeds to pay your creditors.

3. The purpose of filing a chapter 7 case is to obtain a discharge of your existing debts. If, however, you are found to have committed certain kinds of improper conduct described in the Bankruptcy Code, the court may deny your discharge and, if it does, the purpose for which you filed the bankruptcy petition will be defeated.

4. Even if you receive a general discharge, some particular debts are not discharged under the law. Therefore, you may still be responsible for most taxes and student loans; debts incurred to pay nondischargeable taxes; domestic support and property settlement obligations; most fines, penalties, forfeitures, and criminal restitution obligations; certain debts which are not properly listed in your bankruptcy papers; and debts for death or personal injury caused by operating a motor vehicle, vessel, or aircraft while intoxicated from alcohol or drugs. Also, if a creditor can prove that a debt arose from fraud, breach of fiduciary duty, or theft, or from a willful and malicious injury, the bankruptcy court may determine that the debt is not discharged.

Chapter 13: Repayment of All or Part of the Debts of an Individual with Regular Income (\$235 filing fee, \$39 administrative fee: Total fee \$274)

1. Chapter 13 is designed for individuals with regular income who would like to pay all or part of their debts in installments

over a period of time. You are only eligible for chapter 13 if your debts do not exceed certain dollar amounts set forth in the Bankruptcy Code.

2. Under chapter 13, you must file with the court a plan to repay your creditors all or part of the money that you owe them, using your future earnings. The period allowed by the court to repay your debts may be three years or five years, depending upon your income and other factors. The court must approve your plan before it can take effect.

3. After completing the payments under your plan, your debts are generally discharged except for domestic support obligations; most student loans; certain taxes; most criminal fines and restitution obligations; certain debts which are not properly listed in your bankruptcy papers; certain debts for acts that caused death or personal injury; and certain long term secured obligations.

Chapter 11: Reorganization (\$1000 filing fee, \$39 administrative fee: Total fee \$1039)

Chapter 11 is designed for the reorganization of a business but is also available to consumer debtors. Its provisions are quite complicated, and any decision by an individual to file a chapter 11 petition should be reviewed with an attorney.

Chapter 12: Family Farmer or Fisherman (\$200 filing fee, \$39 administrative fee: Total fee \$239)

Chapter 12 is designed to permit family farmers and fishermen to repay their debts over a period of time from future earnings and is similar to chapter 13. The eligibility requirements are restrictive, limiting its use to those whose income arises primarily from a family-owned farm or commercial fishing operation.

3. Bankruptcy Crimes and Availability of Bankruptcy Papers to Law Enforcement Officials

A person who knowingly and fraudulently conceals assets or makes a false oath or statement under penalty of perjury, either orally or in writing, in connection with a bankruptcy case is subject to a fine, imprisonment, or both. All information supplied by a debtor in connection with a bankruptcy case is subject to examination by the Attorney General acting through the Office of the United States Trustee, the Office of the United States Attorney, and other components and employees of the Department of Justice.

WARNING: Section 521(a)(1) of the Bankruptcy Code requires that you promptly file detailed information regarding your creditors, assets, liabilities, income, expenses and general financial condition. Your bankruptcy case may be dismissed if this information is not filed with the court within the time deadlines set by the Bankruptcy Code, the Bankruptcy Rules, and the local rules of the court.

Certificate of Attorney

I hereby certify that I delivered to the debtor this notice required by § 342(b) of the Bankruptcy Code.

<u>Clinton E. Cutler 158094</u>	X <u>/s/ Clinton E. Cutler</u>	<u>July 1, 2009</u>
Printed Name of Attorney	Signature of Attorney	Date
Address:		
200 South Sixth St		
Suite 4000		
Minneapolis, MN 55402		
612.492.7000		

Certificate of Debtor

I (We), the debtor(s), affirm that I (we) have received and read this notice.

<u>Dennis E. Hecker</u>	X <u>/s/ Dennis E. Hecker</u>	<u>July 1, 2009</u>
Printed Name(s) of Debtor(s)	Signature of Debtor	Date
Case No. (if known) <u>09-50779</u>	X _____	_____
	Signature of Joint Debtor (if any)	Date

**United States Bankruptcy Court
District of Minnesota**

In re Dennis E. Hecker
Debtor(s)

Case No. 09-50779
Chapter 7

VERIFICATION OF CREDITOR MATRIX

The above-named Debtor hereby verifies that the attached list of creditors is true and correct to the best of his/her knowledge.

Date: July 1, 2009

/s/ Dennis E. Hecker
Dennis E. Hecker
Signature of Debtor

In re Dennis E. Hecker
 Debtor(s)
 Case Number: 09-50779
 (If known)

According to the information required to be entered on this statement (check one box as directed in Part I, III, or VI of this statement):

The presumption arises.

The presumption does not arise.

The presumption is temporarily inapplicable.

CHAPTER 7 STATEMENT OF CURRENT MONTHLY INCOME AND MEANS-TEST CALCULATION

In addition to Schedules I and J, this statement must be completed by every individual chapter 7 debtor, whether or not filing jointly. Unless the exclusion in Line 1C applies, joint debtors may complete a single statement. If the exclusion in Line 1C applies, each joint filer must complete a separate statement.

Part I. MILITARY AND NON-CONSUMER DEBTORS	
1A	<p>Disabled Veterans. If you are a disabled veteran described in the Declaration in this Part IA, (1) check the box at the beginning of the Declaration, (2) check the box for "The presumption does not arise" at the top of this statement, and (3) complete the verification in Part VIII. Do not complete any of the remaining parts of this statement.</p> <p><input type="checkbox"/> Declaration of Disabled Veteran. By checking this box, I declare under penalty of perjury that I am a disabled veteran (as defined in 38 U.S.C. § 3741(1)) whose indebtedness occurred primarily during a period in which I was on active duty (as defined in 10 U.S.C. § 101(d)(1)) or while I was performing a homeland defense activity (as defined in 32 U.S.C. §901(1)).</p>
1B	<p>Non-consumer Debtors. If your debts are not primarily consumer debts, check the box below and complete the verification in Part VIII. Do not complete any of the remaining parts of this statement.</p> <p><input checked="" type="checkbox"/> Declaration of non-consumer debts. By checking this box, I declare that my debts are not primarily consumer debts.</p>
1C	<p>Reservists and National Guard Members; active duty or homeland defense activity. Members of a reserve component of the Armed Forces and members of the National Guard who were called to active duty (as defined in 10 U.S.C. § 101(d)(1)) after September 11, 2001, for a period of at least 90 days, or who have performed homeland defense activity (as defined in 32 U.S.C. § 901(1)) for a period of at least 90 days, are excluded from all forms of means testing during the time of active duty or homeland defense activity and for 540 days thereafter (the "exclusion period"). If you qualify for this temporary exclusion, (1) check the appropriate boxes and complete any required information in the Declaration of Reservists and National Guard Members below, (2) check the box for "The presumption is temporarily inapplicable" at the top of this statement, and (3) complete the verification in Part VIII. During your exclusion period you are not required to complete the balance of this form, but you must complete the form no later than 14 days after the date on which your exclusion period ends, unless the time for filing a motion raising the means test presumption expires in your case before your exclusion period ends.</p> <p><input type="checkbox"/> Declaration of Reservists and National Guard Members. By checking this box and making the appropriate entries below, I declare that I am eligible for a temporary exclusion from means testing because, as a member of a reserve component of the Armed Forces or the National Guard</p> <p style="margin-left: 40px;">a. <input type="checkbox"/> I was called to active duty after September 11, 2001, for a period of at least 90 days and</p> <p style="margin-left: 80px;"><input type="checkbox"/> I remain on active duty /or/</p> <p style="margin-left: 80px;"><input type="checkbox"/> I was released from active duty on _____, which is less than 540 days before this bankruptcy case was filed;</p> <p style="margin-left: 40px;">OR</p> <p style="margin-left: 40px;">b. <input type="checkbox"/> I am performing homeland defense activity for a period of at least 90 days /or/</p> <p style="margin-left: 80px;"><input type="checkbox"/> I performed homeland defense activity for a period of at least 90 days, terminating on _____, which is less than 540 days before this bankruptcy case was filed.</p>

Part II. CALCULATION OF MONTHLY INCOME FOR § 707(b)(7) EXCLUSION																			
2	<p>Marital/filing status. Check the box that applies and complete the balance of this part of this statement as directed.</p> <p>a. <input type="checkbox"/> Unmarried. Complete only Column A ("Debtor's Income") for Lines 3-11.</p> <p>b. <input type="checkbox"/> Married, not filing jointly, with declaration of separate households. By checking this box, debtor declares under penalty of perjury: "My spouse and I are legally separated under applicable non-bankruptcy law or my spouse and I are living apart other than for the purpose of evading the requirements of § 707(b)(2)(A) of the Bankruptcy Code." Complete only column A ("Debtor's Income") for Lines 3-11.</p> <p>c. <input type="checkbox"/> Married, not filing jointly, without the declaration of separate households set out in Line 2.b above. Complete both Column A ("Debtor's Income") and Column B ("Spouse's Income") for Lines 3-11.</p> <p>d. <input type="checkbox"/> Married, filing jointly. Complete both Column A ("Debtor's Income") and Column B ("Spouse's Income") for Lines 3-11.</p>																		
		Column A	Column B																
		Debtor's	Spouse's																
		Income	Income																
All figures must reflect average monthly income received from all sources, derived during the six calendar months prior to filing the bankruptcy case, ending on the last day of the month before the filing. If the amount of monthly income varied during the six months, you must divide the six-month total by six, and enter the result on the appropriate line.																			
3	Gross wages, salary, tips, bonuses, overtime, commissions.		\$																
4	<p>Income from the operation of a business, profession or farm. Subtract Line b from Line a and enter the difference in the appropriate column(s) of Line 4. If you operate more than one business, profession or farm, enter aggregate numbers and provide details on an attachment. Do not enter a number less than zero. Do not include any part of the business expenses entered on Line b as a deduction in Part V.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: center;">Debtor</th> <th style="text-align: center;">Spouse</th> </tr> </thead> <tbody> <tr> <td style="width: 5%; text-align: center;">a.</td> <td>Gross receipts</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="text-align: center;">b.</td> <td>Ordinary and necessary business expenses</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="text-align: center;">c.</td> <td>Business income</td> <td colspan="2" style="text-align: center;">Subtract Line b from Line a</td> </tr> </tbody> </table>				Debtor	Spouse	a.	Gross receipts	\$	\$	b.	Ordinary and necessary business expenses	\$	\$	c.	Business income	Subtract Line b from Line a		\$
		Debtor	Spouse																
a.	Gross receipts	\$	\$																
b.	Ordinary and necessary business expenses	\$	\$																
c.	Business income	Subtract Line b from Line a																	
5	<p>Rents and other real property income. Subtract Line b from Line a and enter the difference in the appropriate column(s) of Line 5. Do not enter a number less than zero. Do not include any part of the operating expenses entered on Line b as a deduction in Part V.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: center;">Debtor</th> <th style="text-align: center;">Spouse</th> </tr> </thead> <tbody> <tr> <td style="width: 5%; text-align: center;">a.</td> <td>Gross receipts</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="text-align: center;">b.</td> <td>Ordinary and necessary operating expenses</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="text-align: center;">c.</td> <td>Rent and other real property income</td> <td colspan="2" style="text-align: center;">Subtract Line b from Line a</td> </tr> </tbody> </table>				Debtor	Spouse	a.	Gross receipts	\$	\$	b.	Ordinary and necessary operating expenses	\$	\$	c.	Rent and other real property income	Subtract Line b from Line a		\$
		Debtor	Spouse																
a.	Gross receipts	\$	\$																
b.	Ordinary and necessary operating expenses	\$	\$																
c.	Rent and other real property income	Subtract Line b from Line a																	
6	Interest, dividends, and royalties.		\$																
7	Pension and retirement income.		\$																
8	<p>Any amounts paid by another person or entity, on a regular basis, for the household expenses of the debtor or the debtor's dependents, including child support paid for that purpose. Do not include alimony or separate maintenance payments or amounts paid by your spouse if Column B is completed.</p>		\$																
9	<p>Unemployment compensation. Enter the amount in the appropriate column(s) of Line 9. However, if you contend that unemployment compensation received by you or your spouse was a benefit under the Social Security Act, do not list the amount of such compensation in Column A or B, but instead state the amount in the space below:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 35%;">Unemployment compensation claimed to be a benefit under the Social Security Act</td> <td style="width: 30%; text-align: center;">Debtor \$</td> <td style="width: 35%; text-align: center;">Spouse \$</td> </tr> </table>		Unemployment compensation claimed to be a benefit under the Social Security Act	Debtor \$	Spouse \$	\$													
Unemployment compensation claimed to be a benefit under the Social Security Act	Debtor \$	Spouse \$																	
10	<p>Income from all other sources. Specify source and amount. If necessary, list additional sources on a separate page. Do not include alimony or separate maintenance payments paid by your spouse if Column B is completed, but include all other payments of alimony or separate maintenance. Do not include any benefits received under the Social Security Act or payments received as a victim of a war crime, crime against humanity, or as a victim of international or domestic terrorism.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: center;">Debtor</th> <th style="text-align: center;">Spouse</th> </tr> </thead> <tbody> <tr> <td style="width: 5%; text-align: center;">a.</td> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="text-align: center;">b.</td> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> </tbody> </table> <p>Total and enter on Line 10</p>				Debtor	Spouse	a.		\$	\$	b.		\$	\$	\$				
		Debtor	Spouse																
a.		\$	\$																
b.		\$	\$																
11	<p>Subtotal of Current Monthly Income for § 707(b)(7). Add Lines 3 thru 10 in Column A, and, if Column B is completed, add Lines 3 through 10 in Column B. Enter the total(s).</p>		\$																

12	Total Current Monthly Income for § 707(b)(7). If Column B has been completed, add Line 11, Column A to Line 11, Column B, and enter the total. If Column B has not been completed, enter the amount from Line 11, Column A.	\$	
Part III. APPLICATION OF § 707(b)(7) EXCLUSION			
13	Annualized Current Monthly Income for § 707(b)(7). Multiply the amount from Line 12 by the number 12 and enter the result.	\$	
14	Applicable median family income. Enter the median family income for the applicable state and household size. (This information is available by family size at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.) a. Enter debtor's state of residence: _____ b. Enter debtor's household size: _____	\$	
15	Application of Section 707(b)(7). Check the applicable box and proceed as directed. <input type="checkbox"/> The amount on Line 13 is less than or equal to the amount on Line 14. Check the box for "The presumption does not arise" at the top of page 1 of this statement, and complete Part VIII; do not complete Parts IV, V, VI or VII. <input type="checkbox"/> The amount on Line 13 is more than the amount on Line 14. Complete the remaining parts of this statement.		

Complete Parts IV, V, VI, and VII of this statement only if required. (See Line 15.)

Part IV. CALCULATION OF CURRENT MONTHLY INCOME FOR § 707(b)(2)																			
16	Enter the amount from Line 12.	\$																	
17	Marital adjustment. If you checked the box at Line 2.c, enter on Line 17 the total of any income listed in Line 11, Column B that was NOT paid on a regular basis for the household expenses of the debtor or the debtor's dependents. Specify in the lines below the basis for excluding the Column B income (such as payment of the spouse's tax liability or the spouse's support of persons other than the debtor or the debtor's dependents) and the amount of income devoted to each purpose. If necessary, list additional adjustments on a separate page. If you did not check box at Line 2.c, enter zero. <table border="1" style="width:100%; margin-top: 10px;"> <tr> <td style="width:5%; text-align:center;">a.</td> <td style="width:60%;"></td> <td style="width:10%; text-align:center;">\$</td> <td style="width:25%;"></td> </tr> <tr> <td style="text-align:center;">b.</td> <td></td> <td style="text-align:center;">\$</td> <td></td> </tr> <tr> <td style="text-align:center;">c.</td> <td></td> <td style="text-align:center;">\$</td> <td></td> </tr> <tr> <td style="text-align:center;">d.</td> <td></td> <td style="text-align:center;">\$</td> <td></td> </tr> </table> Total and enter on Line 17	a.		\$		b.		\$		c.		\$		d.		\$		\$	
a.		\$																	
b.		\$																	
c.		\$																	
d.		\$																	
18	Current monthly income for § 707(b)(2). Subtract Line 17 from Line 16 and enter the result.	\$																	

Part V. CALCULATION OF DEDUCTIONS FROM INCOME

Subpart A: Deductions under Standards of the Internal Revenue Service (IRS)

19A	National Standards: food, clothing and other items. Enter in Line 19A the "Total" amount from IRS National Standards for Food, Clothing and Other Items for the applicable household size. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)	\$																									
19B	National Standards: health care. Enter in Line a1 below the amount from IRS National Standards for Out-of-Pocket Health Care for persons under 65 years of age, and in Line a2 the IRS National Standards for Out-of-Pocket Health Care for persons 65 years of age or older. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.) Enter in Line b1 the number of members of your household who are under 65 years of age, and enter in Line b2 the number of members of your household who are 65 years of age or older. (The total number of household members must be the same as the number stated in Line 14b.) Multiply Line a1 by Line b1 to obtain a total amount for household members under 65, and enter the result in Line c1. Multiply Line a2 by Line b2 to obtain a total amount for household members 65 and older, and enter the result in Line c2. Add Lines c1 and c2 to obtain a total health care amount, and enter the result in Line 19B. <table border="1" style="width:100%; margin-top: 10px;"> <thead> <tr> <th colspan="3" style="text-align:center;">Household members under 65 years of age</th> <th colspan="3" style="text-align:center;">Household members 65 years of age or older</th> </tr> </thead> <tbody> <tr> <td style="width:5%; text-align:center;">a1.</td> <td style="width:30%;">Allowance per member</td> <td style="width:25%;"></td> <td style="width:5%; text-align:center;">a2.</td> <td style="width:30%;">Allowance per member</td> <td style="width:25%;"></td> </tr> <tr> <td style="text-align:center;">b1.</td> <td>Number of members</td> <td></td> <td style="text-align:center;">b2.</td> <td>Number of members</td> <td></td> </tr> <tr> <td style="text-align:center;">c1.</td> <td>Subtotal</td> <td></td> <td style="text-align:center;">c2.</td> <td>Subtotal</td> <td></td> </tr> </tbody> </table>	Household members under 65 years of age			Household members 65 years of age or older			a1.	Allowance per member		a2.	Allowance per member		b1.	Number of members		b2.	Number of members		c1.	Subtotal		c2.	Subtotal		\$	
Household members under 65 years of age			Household members 65 years of age or older																								
a1.	Allowance per member		a2.	Allowance per member																							
b1.	Number of members		b2.	Number of members																							
c1.	Subtotal		c2.	Subtotal																							
20A	Local Standards: housing and utilities; non-mortgage expenses. Enter the amount of the IRS Housing and Utilities Standards; non-mortgage expenses for the applicable county and household size. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)	\$																									

20B	<p>Local Standards: housing and utilities; mortgage/rent expense. Enter, in Line a below, the amount of the IRS Housing and Utilities Standards; mortgage/rent expense for your county and household size (this information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court); enter on Line b the total of the Average Monthly Payments for any debts secured by your home, as stated in Line 42; subtract Line b from Line a and enter the result in Line 20B. Do not enter an amount less than zero.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align:center;">a.</td> <td style="width:60%;">IRS Housing and Utilities Standards; mortgage/rental expense</td> <td style="width:35%;">\$</td> </tr> <tr> <td style="text-align:center;">b.</td> <td>Average Monthly Payment for any debts secured by your home, if any, as stated in Line 42</td> <td>\$</td> </tr> <tr> <td style="text-align:center;">c.</td> <td>Net mortgage/rental expense</td> <td>Subtract Line b from Line a.</td> </tr> </table>	a.	IRS Housing and Utilities Standards; mortgage/rental expense	\$	b.	Average Monthly Payment for any debts secured by your home, if any, as stated in Line 42	\$	c.	Net mortgage/rental expense	Subtract Line b from Line a.	\$
a.	IRS Housing and Utilities Standards; mortgage/rental expense	\$									
b.	Average Monthly Payment for any debts secured by your home, if any, as stated in Line 42	\$									
c.	Net mortgage/rental expense	Subtract Line b from Line a.									
21	<p>Local Standards: housing and utilities; adjustment. If you contend that the process set out in Lines 20A and 20B does not accurately compute the allowance to which you are entitled under the IRS Housing and Utilities Standards, enter any additional amount to which you contend you are entitled, and state the basis for your contention in the space below:</p>	\$									
22A	<p>Local Standards: transportation; vehicle operation/public transportation expense. You are entitled to an expense allowance in this category regardless of whether you pay the expenses of operating a vehicle and regardless of whether you use public transportation.</p> <p>Check the number of vehicles for which you pay the operating expenses or for which the operating expenses are included as a contribution to your household expenses in Line 8.</p> <p><input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 or more.</p> <p>If you checked 0, enter on Line 22A the "Public Transportation" amount from IRS Local Standards: Transportation. If you checked 1 or 2 or more, enter on Line 22A the "Operating Costs" amount from IRS Local Standards: Transportation for the applicable number of vehicles in the applicable Metropolitan Statistical Area or Census Region. (These amounts are available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)</p>	\$									
22B	<p>Local Standards: transportation; additional public transportation expense. If you pay the operating expenses for a vehicle and also use public transportation, and you contend that you are entitled to an additional deduction for you public transportation expenses, enter on Line 22B the "Public Transportation" amount from IRS Local Standards: Transportation. (This amount is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)</p>	\$									
23	<p>Local Standards: transportation ownership/lease expense; Vehicle 1. Check the number of vehicles for which you claim an ownership/lease expense. (You may not claim an ownership/lease expense for more than two vehicles.)</p> <p><input type="checkbox"/> 1 <input type="checkbox"/> 2 or more.</p> <p>Enter, in Line a below, the "Ownership Costs" for "One Car" from the IRS Local Standards: Transportation (available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court); enter in Line b the total of the Average Monthly Payments for any debts secured by Vehicle 1, as stated in Line 42; subtract Line b from Line a and enter the result in Line 23. Do not enter an amount less than zero.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align:center;">a.</td> <td style="width:60%;">IRS Transportation Standards, Ownership Costs</td> <td style="width:35%;">\$</td> </tr> <tr> <td style="text-align:center;">b.</td> <td>Average Monthly Payment for any debts secured by Vehicle 1, as stated in Line 42</td> <td>\$</td> </tr> <tr> <td style="text-align:center;">c.</td> <td>Net ownership/lease expense for Vehicle 1</td> <td>Subtract Line b from Line a.</td> </tr> </table>	a.	IRS Transportation Standards, Ownership Costs	\$	b.	Average Monthly Payment for any debts secured by Vehicle 1, as stated in Line 42	\$	c.	Net ownership/lease expense for Vehicle 1	Subtract Line b from Line a.	\$
a.	IRS Transportation Standards, Ownership Costs	\$									
b.	Average Monthly Payment for any debts secured by Vehicle 1, as stated in Line 42	\$									
c.	Net ownership/lease expense for Vehicle 1	Subtract Line b from Line a.									
24	<p>Local Standards: transportation ownership/lease expense; Vehicle 2. Complete this Line only if you checked the "2 or more" Box in Line 23.</p> <p>Enter, in Line a below, the "Ownership Costs" for "One Car" from the IRS Local Standards: Transportation (available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court); enter in Line b the total of the Average Monthly Payments for any debts secured by Vehicle 2, as stated in Line 42; subtract Line b from Line a and enter the result in Line 24. Do not enter an amount less than zero.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align:center;">a.</td> <td style="width:60%;">IRS Transportation Standards, Ownership Costs</td> <td style="width:35%;">\$</td> </tr> <tr> <td style="text-align:center;">b.</td> <td>Average Monthly Payment for any debts secured by Vehicle 2, as stated in Line 42</td> <td>\$</td> </tr> <tr> <td style="text-align:center;">c.</td> <td>Net ownership/lease expense for Vehicle 2</td> <td>Subtract Line b from Line a.</td> </tr> </table>	a.	IRS Transportation Standards, Ownership Costs	\$	b.	Average Monthly Payment for any debts secured by Vehicle 2, as stated in Line 42	\$	c.	Net ownership/lease expense for Vehicle 2	Subtract Line b from Line a.	\$
a.	IRS Transportation Standards, Ownership Costs	\$									
b.	Average Monthly Payment for any debts secured by Vehicle 2, as stated in Line 42	\$									
c.	Net ownership/lease expense for Vehicle 2	Subtract Line b from Line a.									
25	<p>Other Necessary Expenses: taxes. Enter the total average monthly expense that you actually incur for all federal, state and local taxes, other than real estate and sales taxes, such as income taxes, self employment taxes, social security taxes, and Medicare taxes. Do not include real estate or sales taxes.</p>	\$									
26	<p>Other Necessary Expenses: involuntary deductions for employment. Enter the total average monthly payroll deductions that are required for your employment, such as retirement contributions, union dues, and uniform costs. Do not include discretionary amounts, such as voluntary 401(k) contributions.</p>	\$									

27	Other Necessary Expenses: life insurance. Enter total average monthly premiums that you actually pay for term life insurance for yourself. Do not include premiums for insurance on your dependents, for whole life or for any other form of insurance.	\$
28	Other Necessary Expenses: court-ordered payments. Enter the total monthly amount that you are required to pay pursuant to the order of a court or administrative agency, such as spousal or child support payments. Do not include payments on past due obligations included in Line 44.	\$
29	Other Necessary Expenses: education for employment or for a physically or mentally challenged child. Enter the total average monthly amount that you actually expend for education that is a condition of employment and for education that is required for a physically or mentally challenged dependent child for whom no public education providing similar services is available.	\$
30	Other Necessary Expenses: childcare. Enter the total average monthly amount that you actually expend on childcare - such as baby-sitting, day care, nursery and preschool. Do not include other educational payments.	\$
31	Other Necessary Expenses: health care. Enter the total average monthly amount that you actually expend on health care that is required for the health and welfare of yourself or your dependents, that is not reimbursed by insurance or paid by a health savings account, and that is in excess of the amount entered in Line 19B. Do not include payments for health insurance or health savings accounts listed in Line 34.	\$
32	Other Necessary Expenses: telecommunication services. Enter the total average monthly amount that you actually pay for telecommunication services other than your basic home telephone and cell phone service - such as pagers, call waiting, caller id, special long distance, or internet service - to the extent necessary for your health and welfare or that of your dependents. Do not include any amount previously deducted.	\$
33	Total Expenses Allowed under IRS Standards. Enter the total of Lines 19 through 32.	\$

Subpart B: Additional Living Expense Deductions

Note: Do not include any expenses that you have listed in Lines 19-32

34	<p>Health Insurance, Disability Insurance, and Health Savings Account Expenses. List the monthly expenses in the categories set out in lines a-c below that are reasonably necessary for yourself, your spouse, or your dependents.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">a.</td> <td style="width: 75%;">Health Insurance</td> <td style="width: 20%; text-align: right;">\$</td> </tr> <tr> <td style="text-align: center;">b.</td> <td>Disability Insurance</td> <td style="text-align: right;">\$</td> </tr> <tr> <td style="text-align: center;">c.</td> <td>Health Savings Account</td> <td style="text-align: right;">\$</td> </tr> </table> <p>Total and enter on Line 34.</p> <p>If you do not actually expend this total amount, state your actual total average monthly expenditures in the space below:</p> <p>\$</p>	a.	Health Insurance	\$	b.	Disability Insurance	\$	c.	Health Savings Account	\$	\$
a.	Health Insurance	\$									
b.	Disability Insurance	\$									
c.	Health Savings Account	\$									
35	Continued contributions to the care of household or family members. Enter the total average actual monthly expenses that you will continue to pay for the reasonable and necessary care and support of an elderly, chronically ill, or disabled member of your household or member of your immediate family who is unable to pay for such expenses.	\$									
36	Protection against family violence. Enter the total average reasonably necessary monthly expenses that you actually incurred to maintain the safety of your family under the Family Violence Prevention and Services Act or other applicable federal law. The nature of these expenses is required to be kept confidential by the court.	\$									
37	Home energy costs. Enter the total average monthly amount, in excess of the allowance specified by IRS Local Standards for Housing and Utilities, that you actually expend for home energy costs. You must provide your case trustee with documentation of your actual expenses, and you must demonstrate that the additional amount claimed is reasonable and necessary.	\$									
38	Education expenses for dependent children less than 18. Enter the total average monthly expenses that you actually incur, not to exceed \$137.50 per child, for attendance at a private or public elementary or secondary school by your dependent children less than 18 years of age. You must provide your case trustee with documentation of your actual expenses, and you must explain why the amount claimed is reasonable and necessary and not already accounted for in the IRS Standards.	\$									

39	Additional food and clothing expense. Enter the total average monthly amount by which your food and clothing expenses exceed the combined allowances for food and clothing (apparel and services) in the IRS National Standards, not to exceed 5% of those combined allowances. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.) You must demonstrate that the additional amount claimed is reasonable and necessary.	\$
40	Continued charitable contributions. Enter the amount that you will continue to contribute in the form of cash or financial instruments to a charitable organization as defined in 26 U.S.C. § 170(c)(1)-(2).	\$
41	Total Additional Expense Deductions under § 707(b). Enter the total of Lines 34 through 40	\$

Subpart C: Deductions for Debt Payment

42	<p>Future payments on secured claims. For each of your debts that is secured by an interest in property that you own, list the name of the creditor, identify the property securing the debt, and state the Average Monthly Payment, and check whether the payment includes taxes or insurance. The Average Monthly Payment is the total of all amounts scheduled as contractually due to each Secured Creditor in the 60 months following the filing of the bankruptcy case, divided by 60. If necessary, list additional entries on a separate page. Enter the total of the Average Monthly Payments on Line 42.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 30%;">Name of Creditor</th> <th style="width: 30%;">Property Securing the Debt</th> <th style="width: 15%;">Average Monthly Payment</th> <th style="width: 20%;">Does payment include taxes or insurance?</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">a.</td> <td></td> <td></td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><input type="checkbox"/> yes <input type="checkbox"/> no</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: right;">Total: Add Lines</td> <td></td> </tr> </tbody> </table>					Name of Creditor	Property Securing the Debt	Average Monthly Payment	Does payment include taxes or insurance?	a.			\$	<input type="checkbox"/> yes <input type="checkbox"/> no				Total: Add Lines		\$
	Name of Creditor	Property Securing the Debt	Average Monthly Payment	Does payment include taxes or insurance?																
a.			\$	<input type="checkbox"/> yes <input type="checkbox"/> no																
			Total: Add Lines																	

43	<p>Other payments on secured claims. If any of debts listed in Line 42 are secured by your primary residence, a motor vehicle, or other property necessary for your support or the support of your dependents, you may include in your deduction 1/60th of any amount (the "cure amount") that you must pay the creditor in addition to the payments listed in Line 42, in order to maintain possession of the property. The cure amount would include any sums in default that must be paid in order to avoid repossession or foreclosure. List and total any such amounts in the following chart. If necessary, list additional entries on a separate page.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 30%;">Name of Creditor</th> <th style="width: 30%;">Property Securing the Debt</th> <th style="width: 35%;">1/60th of the Cure Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">a.</td> <td></td> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td colspan="3"></td> <td style="text-align: right;">Total: Add Lines</td> </tr> </tbody> </table>					Name of Creditor	Property Securing the Debt	1/60th of the Cure Amount	a.			\$				Total: Add Lines	\$
	Name of Creditor	Property Securing the Debt	1/60th of the Cure Amount														
a.			\$														
			Total: Add Lines														

44	Payments on prepetition priority claims. Enter the total amount, divided by 60, of all priority claims, such as priority tax, child support and alimony claims, for which you were liable at the time of your bankruptcy filing. Do not include current obligations, such as those set out in Line 28.	\$
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45	<p>Chapter 13 administrative expenses. If you are eligible to file a case under Chapter 13, complete the following chart, multiply the amount in line a by the amount in line b, and enter the resulting administrative expense.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 5%; text-align: center;">a.</td> <td style="width: 60%;">Projected average monthly Chapter 13 plan payment.</td> <td style="width: 35%; text-align: right;">\$</td> </tr> <tr> <td style="text-align: center;">b.</td> <td>Current multiplier for your district as determined under schedules issued by the Executive Office for United States Trustees. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)</td> <td style="text-align: center;">x</td> </tr> <tr> <td style="text-align: center;">c.</td> <td>Average monthly administrative expense of Chapter 13 case</td> <td style="text-align: right;">Total: Multiply Lines a and b</td> </tr> </tbody> </table>			a.	Projected average monthly Chapter 13 plan payment.	\$	b.	Current multiplier for your district as determined under schedules issued by the Executive Office for United States Trustees. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)	x	c.	Average monthly administrative expense of Chapter 13 case	Total: Multiply Lines a and b	\$
a.	Projected average monthly Chapter 13 plan payment.	\$											
b.	Current multiplier for your district as determined under schedules issued by the Executive Office for United States Trustees. (This information is available at www.usdoj.gov/ust/ or from the clerk of the bankruptcy court.)	x											
c.	Average monthly administrative expense of Chapter 13 case	Total: Multiply Lines a and b											

46	Total Deductions for Debt Payment. Enter the total of Lines 42 through 45.	\$
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Subpart D: Total Deductions from Income

47	Total of all deductions allowed under § 707(b)(2). Enter the total of Lines 33, 41, and 46.	\$
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Part VI. DETERMINATION OF § 707(b)(2) PRESUMPTION

48	Enter the amount from Line 18 (Current monthly income for § 707(b)(2))	\$
49	Enter the amount from Line 47 (Total of all deductions allowed under § 707(b)(2))	\$
50	Monthly disposable income under § 707(b)(2). Subtract Line 49 from Line 48 and enter the result.	\$
51	60-month disposable income under § 707(b)(2). Multiply the amount in Line 50 by the number 60 and enter the result.	\$

