

Mailing Address:
P.O. Box 1266
Wilmington, DE 19899-1266

Courier Address:
222 Delaware Avenue, Suite 1200
Wilmington, DE 19801

DELAWARE CASE UPDATE

August 19, 2006

As a continuing service to our clients and corresponding counsel and other professionals, Saul Ewing is providing you with this update of major Chapter 11 cases filed in the District of Delaware, as well as a listing of the major creditors scheduled in those cases. Since our last Update, recent Delaware filings include:

1. Roediger, Inc. (06-10734) (Filed on June 11, 2006). Description of Business: N/A. Total Assets (\$500K+); Total Liabilities (\$1M+). Major listed creditors: Allegheny Valley Bank, Allison Park Industrial Complex, Arthur Bloom & Associates, CID Associates, Goble Sampson, Graphic Equipment Corporation, Joseph T. Ryerson & Sons, Kappe Associates, Madison Filter, Motion Industries, Ritter Industries, Roediger Vakuu-Und Haustechnik, RTS Plastics, SBC Capital Services, Spraying Systems, Technical Systems, Templeton & Associates, UGI Energy Services, Whittaker Builders and Wilkinson Industrial Coatings.

2. Resort of Palm Beach, LLC. (06-10798) (Filed on July 31, 2006). Description of Business: N/A. Total Assets (\$1M+); Total Liabilities (\$1M+). Major listed creditors: CityPlace Retail, Venture Bank, Sadis & Goldberg, Rewards Network Establishment Services, Florida Dept. of Revenue, Waste Management, Florida Power & Light, Jain & Associates, ASCAP, Dept. Business & Prof. Regulation, Bell South, Insurance Designer of Maryland, Frank A. Cilione, Christopher Cilione, Lucy Cilione, Shamin Abas and Internal Revenue Service.

3. Copelands' Enterprises, Inc. (06-10853) (Filed on August 4, 2006). Description of Business: N/A. Total Assets (\$50M+); Total Liabilities (\$50M+). Major listed creditors: Nike USA, Callaway Golf, Sole Technology, New Balance Shoes, Taylor Made, Titleist Golf, Adidas America, DC Shoes, Quiksilver, Puma, Pacific Cycle, Reebok International, Earth Products, Asics Tiger Corp., Nautilus, Columbia Sportswear, DVS Shoes Co., VOLCOM, P.G.&E and Under Armour.

4. Neoplan USA Corporation. (06-10875) (Filed on August 17, 2006). Description of Business: N/A. Total Assets (\$10M+); Total Liabilities (\$50M+). Major listed creditors: The Bank of New York, Detroit Diesel Corp., Caterpillar, ArvinMeritor, Vapor Bus, San Francisco Muni, Thermo King Corporation, Brownsville Economic Dev, Bodycote Ortech, Neoplan Germany, Colorado East, LACMTA, Luminator, General Dynamics/Lincoln Composites, Dynetek Industries, Kutzner Manufacturing, Signature Funding, Orbital Science Corp., Altek Systems and Skoda Electric.

5. Inland Fiber Group, LLC. (06-10884) (Filed on August 18, 2006). Description of Business: The debtors grows trees and sells logs, standing timber, and timberland. Total Assets (\$50M+); Total Liabilities (\$100M+). Major listed creditors: U.S. Bank National Association, Confederated Tribes of Warm Springs, Bureau of Land Management, Department of the Interior, Fruit Growers Supply Company, Collins Timber Company, Jeld Wen, Brooks Walker and Forest Service Department of Agriculture.

For additional information, or copies of any of the petitions listed above, please contact our Wilmington office:

Norman L. Pernick (Partner): (302) 421-6824 (phone), (302) 421-5865 (fax), npernick@saul.com (e-mail)

Mark Minuti (Partner): (302) 421-6840 (phone), (302) 421-5873 (fax), mminuti@saul.com (e-mail)

J. Kate Stickles (Partner): (302) 421-6873 (phone), (302) 421-5879 (fax), kstickles@saul.com (e-mail)

Pauline M. Ratkowiak (Paralegal): (302) 421-6861 (phone), (302) 421-5878 (fax), pzenner@saul.com (e-mail)

6. Three A's Holdings, LLC. (06-10886) (Filed on August 20, 2006). Description of Business: N/A. Total Assets (\$10M+); Total Liabilities (\$50M+). Major listed creditors: Six Degrees Records, International Periodical, Super D/Phantom, Harmonia Mundi U.S., Ingram Entertainment, Entertainment UK Ltd., Image Entertainment, City Hall Records, Allegro Corp., Select-O-Hits, Baker & Taylor Book, Ventura Home Entertainment, MSI Music Corp, Gotham Distributing Corp., Music Video Distribution, C.E.D. Entertainment Distribution, Model Distribution, BCI Eclipse Co., Telarc International and HEP CAT Distribution.

7. Formation Meetings Scheduled Since The Last Update:

- a. Copelands' Enterprises, Inc. **Case No. (0610853) – Thursday, August 24, 2006 @ 2:00 p.m., Federal Building Wilmington, DE**