

5. The Debtor is an individual who has various business interests.

6. The Debtor is 100% owner of Miles B. Marshall, Inc., a corporation through which the Debtor sells insurance.

7. Additionally, the Debtor is engaged in a personal capacity and does business as an individual through various "doing business as" designations ("dba") in the areas of tax preparation services, storage services, printing services, and rental services. The Debtor's six dba's include: M&M Press Checking, Marshall Tax Service, Marshall Moving, Marshall Storage, Marshall Maintenance, and Marshall Rentals.

8. The Debtor owns over one hundred rental properties containing over 240 residential units through M. Burton Marshall d/b/a Marshall Rentals. The Debtor holds approximately the same number of tenant security deposits in segregated accounts at Berkshire Bank (the "Escrow Accounts"). The Escrow Accounts currently have approximately \$246,218.27 in the aggregate. At the time of the Petition Date, the Debtor was holding 12 security deposits in his primary operating account pending receipt of executed W-9s from the tenants so the funds can be transferred into segregated accounts at Berkshire Bank. A list of the Escrow Accounts is attached hereto as **Exhibit B**. All tenants are identified on the Escrow Accounts and each tenant is expected to claim the interest on their tax return.

9. The Debtor has a long established business relationship with Berkshire Bank and maintains the following bank accounts at Berkshire Bank (the "Bank Accounts"):