

**United States Bankruptcy Court
District of Utah**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): ENECO, INC.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 87-0487021	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 391-B Chipeta Way Salt Lake City, UT	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 84108	ZIP Code
County of Residence or of the Principal Place of Business: Salt Lake	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

Location of Principal Assets of Business Debtor
(if different from street address above):

Type of Debtor (Form of Organization) (Check one box)	Nature of Business (Check one box)	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)
<input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (if debtor is not one of the above entities, check this box and state type of entity below.)	<input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
		Nature of Debts (Check one box)
		<input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Check one box: Chapter 11 Debtors <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid,
 there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<input type="checkbox"/> 1-49	<input checked="" type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000
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Estimated Assets

<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input checked="" type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion
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Estimated Liabilities

<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input checked="" type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion
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THIS SPACE IS FOR COURT USE ONLY

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): ENECO, INC.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)		
Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)		
Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.
<input checked="" type="checkbox"/> No.

Exhibit D
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.
If this is a joint petition:
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue (Check any applicable box)
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes)
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)
_____ (Name of landlord that obtained judgment)
_____ (Address of landlord)
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):
ENECO, INC.

Signatures

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

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

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.
(Check only one box.)
 I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
 Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

X /s/ Steven T. Waterman
Signature of Attorney for Debtor(s)

Steven T. Waterman 4164
Printed Name of Attorney for Debtor(s)

Ray Quinney & Nebeker P.C.
Firm Name

36 South State Street, Suite 1400
P.O. Box 45385
Salt Lake City, UT 84145-0385

Address

Email: swaterman@rqn.com

801-532-1500 Fax: 801-532-7543

Telephone Number

January 18, 2008

Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Harold L. Brown
Signature of Authorized Individual

Harold L. Brown
Printed Name of Authorized Individual

President and CEO
Title of Authorized Individual

January 18, 2008

Date

Official Form 2

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

I, Harold L. Brown, the President and CEO of ENECO, Inc., named as the debtor in this case, declare under penalty of perjury that I have read the foregoing Petition and that it is true and correct to the best of my information and belief.

Dated this 18th day of January, 2008.

Signature /s/ Harold L. Brown, President and CEO

ACTION BY WRITTEN CONSENT

OF

BOARD OF DIRECTORS

OF

ENECO, INC.

(January 18, 2008)

The undersigned directors, who constitute all of the current members of the board of directors (the "Board") of ENECO, INC., a Utah corporation (the "Company"), acting in accordance with applicable laws of Utah and of the Articles of Incorporation and the Bylaws of the Company, hereby adopt the following resolutions by written consent respecting the Company.

RECITALS

The Board believes that it is in the best interest of the Company to evaluate restructuring options and to vest the President of the Company with all rights, powers, and authority necessary and appropriate for restructuring the Company including, but not limited to, filing a petition for relief under chapter 11 of the United States Bankruptcy Code, if the President deems it appropriate; and

The Board believes it is in the best interest of the Company to engage such restructuring professionals as are necessary or appropriate to assist in the restructuring of the Company, and to approve and ratify the Company's recent engagement of Ray Quinney & Nebeker P.C. ("Ray Quinney") for that purpose.

RESOLUTIONS AND ACTIONS

WHEREFORE, IT IS HEREBY RESOLVED AND RATIFIED that the current President of the Company is and was authorized to engage Ray Quinney as legal counsel to assist the Company in evaluating the restructuring options of the Company, to assist in preparing the Company for a possible bankruptcy filing, and to serve as the Company's general bankruptcy counsel in the event of a chapter 11 filing; and


IT IS HEREBY FURTHER RESOLVED that the President of the Company is authorized and directed to sign and file on behalf of the Company a petition for relief under chapter 11 of the United States Bankruptcy Code, as well as all related papers that are necessary or appropriate in connection with the bankruptcy petition; and

IT IS HEREBY FURTHER RESOLVED AND RATIFIED that any and all past actions heretofore taken by officers or directors of the Company in the name of and on behalf of the Company in furtherance of any or all of the resolutions contained herein be, and the same hereby are, ratified, approved, and adopted; and

IT IS HEREBY FURTHER RESOLVED that, effective immediately, the Articles of Incorporation and the Bylaws of the Company are amended, to the extent necessary, to be consistent with the foregoing resolutions.

IN WITNESS HEREOF, the undersigned, who are all members of the Board of the Company, execute this Action by Written Consent on January 18, 2008.

BOARD OF DIRECTORS:


HAROLD L. BROWN
[Name] President & CEO

[Name]

[Name]

[Name]


[Name]

IT IS HEREBY FURTHER RESOLVED AND RATIFIED that any and all past actions heretofore taken by officers or directors of the Company in the name of and on behalf of the Company in furtherance of any or all of the resolutions contained herein be, and the same hereby are, ratified, approved, and adopted; and

IT IS HEREBY FURTHER RESOLVED that, effective immediately, the Articles of Incorporation and the Bylaws of the Company are amended, to the extent necessary, to be consistent with the foregoing resolutions.

IN WITNESS HEREOF, the undersigned, who are all members of the Board of the Company, execute this Action by Written Consent on January 18, 2008.

BOARD OF DIRECTORS:



[Name]

[Name]

[Name]

[Name]


[Name]

IT IS HEREBY FURTHER RESOLVED AND RATIFIED that any and all past actions heretofore taken by officers or directors of the Company in the name of and on behalf of the Company in furtherance of any or all of the resolutions contained herein be, and the same hereby are, ratified, approved, and adopted; and

IT IS HEREBY FURTHER RESOLVED that, effective immediately, the Articles of Incorporation and the Bylaws of the Company are amended, to the extent necessary, to be consistent with the foregoing resolutions.

IN WITNESS HEREOF, the undersigned, who are all members of the Board of the Company, execute this Action by Written Consent on January 18, 2008.

BOARD OF DIRECTORS:


[Name]

[Name]

[Name]

[Name]

[Name]

IT IS HEREBY FURTHER RESOLVED AND RATIFIED that any and all past actions heretofore taken by officers or directors of the Company in the name of and on behalf of the Company in furtherance of any or all of the resolutions contained herein be, and the same hereby are, ratified, approved, and adopted; and

IT IS HEREBY FURTHER RESOLVED that, effective immediately, the Articles of Incorporation and the Bylaws of the Company are amended, to the extent necessary, to be consistent with the foregoing resolutions.

IN WITNESS HEREOF, the undersigned, who are all members of the Board of the Company, execute this Action by Written Consent on January 18, 2008.

BOARD OF DIRECTORS:



[Name] **CHARLES D. BECKER**

[Name]

[Name]

[Name]

[Name]

**United States Bankruptcy Court
District of Utah**

In re ENEKO, INC.

Debtor

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Anasazi Partners III 99 High Street 7th Floor Boston, MA 02110			
Anasazi Partners Offshore III 99 High Street 7th Floor Boston, MA 02110			
Baker, Chris 99 High Street 7th Floor Boston, MA 02110			
Benbassat, Mario 7, rue Versonnex Ch-1207 Geneva Switzerland			
Bucher, Eva-Maria Goldmattstrasse 22 CH505 Savuen, Switzerland			
Burckhardt, Daniele Clavo nief Trans Sonnenbergstr 55 CH 8032 Switzerland			
Ciralus Fine Arts 7, rue Versonnex CH 1207 Geneva Switzerland			
Davis, Neville 24 Albany Crescent Claygate, Surrey KT10 0PF UK			
Dietsche, Christoph Bundesplatz 3 6300 Zug Switzerland			
Dodd, Ian Merle Common Road Oxted, Surrey, RH8 0RP UK			
Figenschou, Aage P.O. Box 1611 Vika 0119 Oso, Norway			

In re ENECO, INC.

Case No. _____

Debtor

LIST OF EQUITY SECURITY HOLDERS
(Continuation Sheet)

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Fowler, Rich Llandundno, North Wales LL30 1SA UK			
Gygi, Martin Stuemelweg 11 Aeugst Zunich 8814 Switzerland			
Lewinsohn, Max Tanyard Manor Sharpthorne, Sussex RH19 4HY UK			
Leworthy, Martin 17, Oathall Road Haywards Heath, West Sussex RH163EG UK			
Leworthy, Philip Oldlands Road, Keymer, Hassaoks West Sussex BN6 8 ND UK			
Maxwell, Charles 33 Oriole Avenue Bronxville, NY 10708-2503			
Melich, Michael 1224 Neigs Drive Niceville, FL 32578-1873			
Moore, George 579 Frogtown Road New Canaan, CT 06840			
Morris Holding Ltd. Rua da Corticeira Apt 78 4536-902 Mozelos VFR Portugal			
Mountainland Builders P.O. Box 1330 Park City, UT 84060			
Reed Harry/Sydney P.O. Box 1330 Park City, UT 84060			
Ringdale, Jan Otto P.O. Box 1631 Vika N-0119 Oslo Norway			
Shannon Industries 60 Tinakori Road Thorndon Wellington 6000 New Zealand			

In re ENECO, INC.

Case No. _____

Debtor

LIST OF EQUITY SECURITY HOLDERS
(Continuation Sheet)

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
TFI Partners 2206 Briarwood Drive San Antonio, TX 78209			
Wordsworth, Doug 44 Heath Lane Little Sutton Ellesmere Port Cheshire CH66 5NT UK			
Zagorska, JK., Dr. 29 Glebe Place London SW3 5LD UK			

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President and CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date January 18, 2008

Signature /s/ Harold L. Brown

Harold L. Brown
President and CEO

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

United States Bankruptcy Court
District of Utah

In re ENECO, INC.

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Catalyst Investment Group 10-13 Jovat Lane London, England EC3R 8DN	Catalyst Investment Group 10-13 Jovat Lane London, England EC3R 8DN	Investment fee		500,000.00
Ciralus Fine Arts 7, rue Versonnex CH 1207 Geneva Switzerland	Ciralus Fine Arts 7, rue Versonnex CH 1207 Geneva Switzerland	2003 Note		252,226.61
Maximilian & Company Tanyard Manor Sharpthorne, Sussex RH19 4HY UK	Maximilian & Company Tanyard Manor Sharpthorne, Sussex RH19 4HY UK	Consulting Fees and Expenses		221,115.48
Hagelstein, Peter 33B Heald Road Carlisle, MA 01741	Hagelstein, Peter 33B Heald Road Carlisle, MA 01741	Consulting Fee		90,000.00
Epitaxial Laboratory Inc. 25 Tiana Place Huntington Station, NY 11746	Epitaxial Laboratory Inc. 25 Tiana Place Huntington Station, NY 11746	MBE Eptax Equipment		90,000.00
Tuckerman & Associates, Inc. 3 Wellesley Ct Lafayette, CA 94549	Tuckerman & Associates, Inc. 3 Wellesley Ct Lafayette, CA 94549	Consulting Fee		78,980.00
Shannon Industries 60 Tinakori Road Thorndon Wellington 6000 New Zealand	Shannon Industries 60 Tinakori Road Thorndon Wellington 6000 New Zealand	2003 Note		66,319.63
De Joya Griffith & Company LLC 2425 W. Horizon Ridge Parkway Henderson, NV 89052	De Joya Griffith & Company LLC 2425 W. Horizon Ridge Parkway Henderson, NV 89052	Audit Fees		35,000.00
Mishcon de Reya Summit House 12 Red Lion Square London WC1R 4QD DX 37954 Kingway UK	Mishcon de Reya Summit House 12 Red Lion Square London WC1R 4QD DX 37954 Kingway UK	Legal Fees		34,705.64
Lewinsohn, Max Tanyard Manor, Sharpthorne Sussex RH19 4HY United Kingdom	Lewinsohn, Max Tanyard Manor, Sharpthorne Sussex RH19 4HY United Kingdom	Note	Disputed	30,000.00

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

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Capital Premium Financing Inc. Box 1020 Draper, UT 84020-1020	Capital Premium Financing Inc. Box 1020 Draper, UT 84020-1020	D&O Insurance		29,000.00
Sevastyanenko, Victor 2847 E. Commonwealth Ave Salt Lake City, UT 84109	Sevastyanenko, Victor 2847 E. Commonwealth Ave Salt Lake City, UT 84109	Back wages		21,833.36
Internal Revenue Service Revenue Service Center Ogden, UT 84201	Internal Revenue Service Revenue Service Center Ogden, UT 84201	Taxes		19,000.00
Workman, Nydeggar & Seeley 1000 Eagle Gate Tower 60 East So. Temple Salt Lake City, UT 84111	Workman, Nydeggar & Seeley 1000 Eagle Gate Tower 60 East So. Temple Salt Lake City, UT 84111	Legal Fees		14,276.45
Trythall, Elizabeth 1252 Sunrise Place Bountiful, UT 84010	Trythall, Elizabeth 1252 Sunrise Place Bountiful, UT 84010	Back wages		12,333.26
Maurice Brau Colorado Research Lab P.O. Box 692 Walsenburg, CO 81089	Maurice Brau Colorado Research Lab P.O. Box 692 Walsenburg, CO 81089	Trade Vendor		10,000.00
Kucherov, Yan 5646 Park Place East Salt Lake City, UT 84121	Kucherov, Yan 5646 Park Place East Salt Lake City, UT 84121	Back wages		9,000.00
Uze, David Cole & Company Regency Shinsaka 1st floor 8-5-8 Akasaka Minato-ku Tokyo 107-0052	Uze, David Cole & Company Regency Shinsaka 1st floor 8-5-8 Akasaka Minato-ku Tokyo 107-0052	Interview Expense	Disputed	9,000.00
Beehive Insurance Agency Box 571431 Salt Lake City, UT 84157	Beehive Insurance Agency Box 571431 Salt Lake City, UT 84157	D & O Insurance Broker		9,000.00
University of Utah Sponsored Projects Office of Sponsored Projects 1471 E. Federal Way Salt Lake City, UT 84102	University of Utah Sponsored Projects Office of Sponsored Projects 1471 E. Federal Way Salt Lake City, UT 84102	Services contract		7,500.00

In re ENEKO, INC.

Case No. _____

Debtor(s)

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

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

I, the President and CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date January 18, 2008

Signature /s/ Harold L. Brown
Harold L. Brown
President and CEO

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