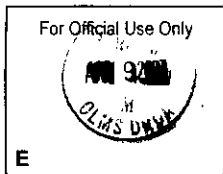


FORM LM-21

RECEIPTS AND DISBURSEMENTS REPORT

This report is mandatory under P.L. 86-257, as amended. Failure to comply may result in criminal prosecution, fines, or civil penalties as provided by 29 U.S.C. 439 or 440.
Required of persons, including Labor Relations Consultants and Other Individuals and Organizations, Under section 203(b) of the Labor-Management Relations and Disclosure Act of 1959, as amended. (LMRDA)



READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT

1. File Number C- <u>481</u> <u>328364</u>	2. Period Covered By This Report From: <u>01 / 01 / 2006</u> Through: <u>12 / 31 / 2006</u>
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A. Person Filing	
3. Name and mailing address (include ZIP Code). Name <u>James A Breen</u> Title <u>President</u> Organization <u>Positive Employee Relations, Inc.</u> P.O. Box, Building and Room Number, if any <u>P.O. Box 281156</u> Street City <u>Clinton Twp.</u> State <u>Michigan</u> ZIP Code + 4 <u>48038</u>	4. Any other address where records necessary to verify this report are kept Name Title Organization P.O. Box, Building and Room Number, if any Street City State ZIP Code + 4

Signatures

Each of the undersigned declares, under penalty of perjury and other applicable penalties of law, that all of the information submitted in this report (including the information contained in any accompanying documents) has been examined by the signatory and is, to the best of the undersigned's knowledge and belief, true, correct, and complete. (See the Section on penalties in the instructions)

17. Signed <u>James A Breen</u> President Title <u>President</u> (if other title, see instructions)	18. Signed _____ Treasurer Title <u>Treasurer</u> (If other title, see instructions)
On <u>01/31/2007</u> <u>586 532-7508</u> Date Telephone Number	On <u>/ /</u> _____ Date Telephone Number

Name of Person Filing: James Breen	File Number C-
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B. Statement of Receipts Report all receipts from employers in connection with labor relations advice or services regardless of the purposes of the advice or services.	
5.a. Name and Address of Employer (including trade name, if any): Employer Blue Water Automotive Systems, Inc Trade Name Attention To Michael Lord Title President	Mailing Address: P.O. Box, Building and Room Number, if any Street 1515 Busha Hwy. City Marysville State Michigar ZIP Code + 4 48040
5.b. Termination Date	5.c. Amount 25,625
6. TOTAL RECEIPTS FROM ALL EMPLOYERS 34,292	

C. Statement of Disbursements Report all disbursements made by the reporting organization in connection with labor relations advice or services rendered to the employers listed in Part B.					
7. Disbursements to Officers and Employees:					
(a) Name	(b) Salary	(c) Expenses	(d) Totals		
James A Breen	50,000	7,626	57,626	9. Office and Administrative Expenses	5,221
				10. Publicity	0
				11. Fees for Professional Services	215
				12. Loans Made	0
				13. Other Disbursements	16,853
8. Total disbursements to officers and employees:			57,626	14. Total Disbursements (Sum of Items 8-13)	79,915

D. Schedule of Disbursements for Reportable Activity		Use this Schedule to report only disbursements made for the purposes described in Part D of the instructions.
15.a. Employer Name:	15.b. Trade Name, if any:	
15.c. To Whom Paid	15.d. Amount	
Name	15.e. Purpose	
Title		
Organization		
P.O. Box, Building and Room Number, if any		
Street		
City		
State Washington ZIP Code + 4		
16. TOTAL DISBURSEMENTS FOR ALL REPORTABLE ACTIVITY		

Name of Person Filing: James Breen	File Number C-
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B. Statement of Receipts Report all receipts from employers in connection with labor relations advice or services regardless of the purposes of the advice or services.

<p>5.a. Name and Address of Employer (including trade name, if any).</p> <p>Employer Les Stanford Cadallic</p> <p>Trade Name</p> <p>Attention To: Gary Stanford</p> <p>Title President</p>	<p>Mailing Address:</p> <p>P.O. Box, Bldg., Room No., if any</p> <p>Street 24555 Michigan Avenue</p> <p>City Dearborn</p> <p>State Michigan ZIP Code + 4 48124</p>
5.b. Termination Date 5/1/06	5.c. Amount 8,667

<p>5.a. Name and Address of Employer (including trade name, if any).</p> <p>Employer</p> <p>Trade Name</p> <p>Attention To:</p> <p>Title</p>	<p>Mailing Address:</p> <p>P.O. Box, Bldg., Room No., if any</p> <p>Street</p> <p>City</p> <p>State ZIP Code + 4</p>
5.b. Termination Date	5.c. Amount

<p>5.a. Name and Address of Employer (including trade name, if any).</p> <p>Employer</p> <p>Trade Name</p> <p>Attention To:</p> <p>Title</p>	<p>Mailing Address:</p> <p>P.O. Box, Bldg., Room No., if any</p> <p>Street</p> <p>City</p> <p>State ZIP Code + 4</p>
5.b. Termination Date	5.c. Amount

<p>5.a. Name and Address of Employer (including trade name, if any).</p> <p>Employer</p> <p>Trade Name</p> <p>Attention To:</p> <p>Title</p>	<p>Mailing Address:</p> <p>P.O. Box, Bldg., Room No., if any</p> <p>Street</p> <p>City</p> <p>State ZIP Code + 4</p>
5.b. Termination Date	5.c. Amount

<p>5.a. Name and Address of Employer (including trade name, if any).</p> <p>Employer</p> <p>Trade Name</p> <p>Attention To:</p> <p>Title</p>	<p>Mailing Address:</p> <p>P.O. Box, Bldg., Room No., if any</p> <p>Street</p> <p>City</p> <p>State ZIP Code + 4</p>
5.b. Termination Date	5.c. Amount

<p>5.a. Name and Address of Employer (including trade name, if any).</p> <p>Employer</p> <p>Trade Name</p> <p>Attention To:</p> <p>Title</p>	<p>Mailing Address:</p> <p>P.O. Box, Bldg., Room No., if any</p> <p>Street</p> <p>City</p> <p>State ZIP Code + 4</p>
5.b. Termination Date	5.c. Amount