

Official Form 1 (10/06)

United States Bankruptcy Court
 Middle DISTRICT OF Florida
Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): KP26, LLC	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./Complete EIN or other Tax I.D. No. (if more than one, state all):	Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 1470 South Missouri Ave. Clearwater, FL 33756	Street Address of Joint Debtor (No. and Street, City, and State):
County of Residence or of the Principal Place of Business: Pinellas	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):
Location of Principal Assets of Business Debtor (if different from street address above):	

<p>Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p>Nature of Business (Check one box.)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <hr/> <p>Tax-Exempt Entity (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p>Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p>Nature of Debts (Check one box.)</p> <p><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."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p style="text-align: center;">Filing Fee (Check one box.)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached.</p> <p><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.</p> <p><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.</p>	<p style="text-align: center;">Chapter 11 Debtors</p> <p>Check one box:</p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2 million.</p> <p>-----</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><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).</p>
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<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p> <p>Estimated Number of Creditors</p> <table style="width: 100%; text-align: center;"> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1,000-5,000</td> <td>5,001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>50,001-100,000</td> <td>Over 100,000</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> <p>Estimated Assets</p> <p><input type="checkbox"/> \$0 to \$10,000</p> <p><input type="checkbox"/> \$10,000 to \$100,000</p> <p><input checked="" type="checkbox"/> \$100,000 to \$1 million</p> <p><input type="checkbox"/> \$1 million to \$100 million</p> <p><input type="checkbox"/> More than \$100 million</p> <p>Estimated Liabilities</p> <p><input type="checkbox"/> \$0 to \$50,000</p> <p><input type="checkbox"/> \$50,000 to \$100,000</p> <p><input type="checkbox"/> \$100,000 to \$1 million</p> <p><input checked="" type="checkbox"/> \$1 million to \$100 million</p> <p><input type="checkbox"/> More than \$100 million</p>	1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p style="text-align: center;">THIS SPACE IS FOR COURT USE ONLY</p>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												

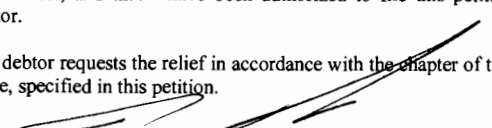
Official Form 1 (10/06)

Form B1, Page 2

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): KP26, LLC	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed: see attached	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:	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 have 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>		
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 checked="" 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.			
Statement 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 with 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.			

Official Form 1 (10/06)		Form B1, Page 3	
Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): KP26, LLC	
Signatures			
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>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).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>		<p style="text-align: center;">Signature of a Foreign Representative</p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>	
<p style="text-align: center;">Signature of Attorney</p> <p>X <u>/s/ Steven M. Berman</u> Signature of Attorney for Debtor(s) <u>Steven M. Berman, Esq.</u> Printed Name of Attorney for Debtor(s) <u>BERMAN PLC</u> Firm Name <u>401 S. Florida Ave., #300</u> Address <u>Tampa, FL 33602</u></p> <p>_____ Telephone Number <u>813.301.0043</u></p> <p>_____ Date <u>Jan. 2, 2007</u></p>		<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>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 19B is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ 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.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>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.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>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.</i></p>	
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>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.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X  Signature of Authorized Individual <u>Peter Nascarella</u> Printed Name of Authorized Individual <u>Managing Member</u> Title of Authorized Individual <u>1-2-07</u> Date</p>			

PENDING BANKRUPTCY CASES:

A&J Automotive Group, Inc. Case No. 05-18965
Filed 9/19/05
Judge Catherine Peek McEwen

Peter M. Nascarella Case No. 06-04182
Filed 8/14/06
Judge Catherine Peek McEwen

Kelly L. Nascarella Case No. 06-04183
Filed 8/14/06
Judge Catherine Peek McEwen

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

IN RE:

KP26, LLC

**Case No.
Chapter 11**

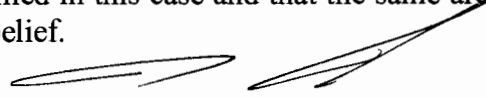
Debtor.

_____ /

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

I, Peter Nascarella, as the president or managing member of KP26, LLC the debtor in this case, declare under penalty of perjury that I have read all the foregoing petitions, schedules and other documents filed in this case and that the same are true and correct to the best of my information and belief.

Date 1-2-07 _____



Peter Nascarella
Managing Member

**UNITED STATES BANKRUPTCY COURT
Middle District of Florida**

In re: KP26, LLC


Case No. _____

Chapter **11**

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s), or debtor's attorney if applicable, do hereby certify under penalty of perjury that the attached Master Mailing List of creditors, consisting of 0 sheet(s) is complete, correct and consistent with the debtor's schedules pursuant to Local Bankruptcy Rules and I/we assume all responsibility for errors and omissions.

Dated: 1-2-07

Signed: 

Peter Nascarella

Signed: /s/ Steven M. Berman
Steven M. Berman, Esquire
Bar No. **856290**

FAK Enterprises, Inc.
P.O. Box 866
Lutz, FL 33548

Raphael and Ester Cohen
P.O. Box 2454
Largo, FL 33779

Cecilia S. Schwartz
904 S. San Remo St.
Clearwater, FL 33756

City of Clearwater
100 S. Myrtle Ave.
Clearwater, FL 33756

Keith Zayac
5019 Bridgeport Dr.
Safety Harbor, FL 34695

Gerald A. Figurski
Figurski & Harrill
2550 Permit Pl
New Port Richey FL 34655

Michael C. Berry, Esq.
Michael C. Berry & Associates, P.A.
33 North Garden Ave., Ste. 190
Clearwater, FL 33755

Joan L. Fitterling
358 Bahia Vista
Indian Rocks Beach, FL 33785

Automotive Finance Corporation
13085 Hamilton Crossing Blvd.
#300
Carmel, IN 46032

Dealer Services Corporation
11555 N. Meridian Street, #220
Carmel, IN 46032

Guy Keith Harrison
423 Echo Hill
Ballwin, MO 63021

Mary Joan Webb
1509 Timberbridge Court
Chesterfield, MO 63017

Peter Nascarella
886 Harbor Island
Clearwater, FL 33767

Kelly Nascarella
886 Harbor Island
Clearwater, FL 33767

IRS
Insolvency Unit, STOP 5730, Grp 4
400 W. Bay St., Ste. 35045
Jacksonville, FL 32202

FL Department of Revenue
P.O. Box 6668
Tallahassee, FL 32314

Pinellas County Tax Collector
Diane Nelson
P.O. Box 2943
Clearwater, FL 33757

Dennis R. Lowe & Gerard Correa as
Trustee's of the Marie E. Lowe Trust
11908 Middleberry Dr.
Tampa, FL 33626

Frederick A. Karavas
523 County Line Road
Lutz, FL 33549

All World POS, Inc.
11908 Middlebury Dr.
Tampa, FL 33626

Raphael and Ester Cohen
c/o Joshua Magidson, Esq.
P.O. Box 1669
Clearwater, FL 33757

FAK Enterprises, Inc. and Dennis R. Lowe
& Gerard Correa as Trustee's of the Marie E.
Lowe Trust
c/o C. Stephen Allen, Esq.
606 Swann Avenue
Tampa, FL 33609

Dennis Levine, Esq.
P.O. Box 707
Tampa, FL 33601-0707

John Goldsmith, Esq.
101 E. Kennedy, Suite 2700
Tampa, FL 33602

L.A. Perkins, Esq.
Buckingham, Doolittle & Burroughs, LLP
5355 Town Center Road, Ste. 900
Boca Raton, FL 33486

Wendy D. Brewer, Esq.
Barnes & Thornberg, LLP
11 So. Meridian St.
Indianapolis, IN 46204

Jay Verona, Esq.
7235 First Ave. So.
St. Petersburg, FL 33707

Robert Wahl, Esq.
Forizs & Dogali
4301 Anchor Plaza Parkway, Ste 300
Tampa, Florida 33634

United States Trustee
Timberlake Annex
501 E. Polk Street, Suite 1200
Tampa, FL 33602