

**United States Bankruptcy Court
Eastern District of New York**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Matthew Leasing Ltd.	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) 11-3083377	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): 30 Hopper Street Westbury, NY	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 11590	ZIP Code
County of Residence or of the Principal Place of Business: Nassau	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):	

<p align="center">Type of Debtor (Form of Organization) (Check one box)</p> <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.)	<p align="center">Nature of Business (Check one box)</p> <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	<p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <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
<p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		<p align="center">Nature of Debts (Check one box)</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." <input checked="" type="checkbox"/> Debts are primarily business debts.

<p align="center">Filing Fee (Check one box)</p> <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.	<p align="center">Chapter 11 Debtors</p> <p>Check one box:</p> <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). <p>Check if:</p> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. <p>Check all applicable boxes:</p> <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 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"/>	<input type="checkbox"/>
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	100,001-500,000	OVER 500,000

Estimated Assets										
<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"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	\$1 billion to \$5 billion	More than \$5 billion

Estimated Liabilities										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	\$1 billion to \$5 billion	More than \$5 billion

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): Matthew Leasing Ltd.
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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: New York Home Health Care Equipment, LLC	Case Number: 08-73867	Date Filed: 7/21/08
District: Eastern District of New York	Relationship: Affiliates	Judge: Dorothy T. Eisenberg

<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?

Yes, and Exhibit C is attached and made a part of this petition.

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.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

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)

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.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

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)

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)

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

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.

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):

Matthew Leasing Ltd.

Signatures

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

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/ Anthony F. Giuliano
Signature of Attorney for Debtor(s)

Anthony F. Giuliano 2460
Printed Name of Attorney for Debtor(s)

Pryor & Mandelup, L.L.P.
Firm Name

675 Old Country Road
Westbury, NY 11590

Address

516-997-0999 Fax: 516-333-7333
Telephone Number

July 22, 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/ Harry Ruddy
Signature of Authorized Individual

Harry Ruddy
Printed Name of Authorized Individual

President
Title of Authorized Individual

July 22, 2008
Date

United States Bankruptcy Court
Eastern District of New York

In re Matthew Leasing Ltd.

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)	(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>
AEL Financial 600 North Buffalo Grove Road Suite 203 Buffalo Grove, IL 60089	AEL Financial 600 North Buffalo Grove Road Suite 203 Buffalo Grove, IL 60089			101,669.04
All Points Capital - NFEQ 265 Broadhollow Road Melville, NY 11747	All Points Capital - NFEQ 265 Broadhollow Road Melville, NY 11747			94,029.96
BMT Leasing Inc. P O Box 692 Bryn Mawr, PA 19010-0692	BMT Leasing Inc. P O Box 692 Bryn Mawr, PA 19010-0692			77,763.63
Butler Capital 215 Schilling Circle Suite 100 Hunt Valley, MD 21031	Butler Capital 215 Schilling Circle Suite 100 Hunt Valley, MD 21031			160,399.78
Chosen Holdings Inc. Acculease 63 Clifton Street Farmingdale, NY 11735	Chosen Holdings Inc. Acculease 63 Clifton Street Farmingdale, NY 11735			248,277.82
CoActiv Capital Partners 655 Business Center Drive Suite 250 Horsham, PA 19044	CoActiv Capital Partners 655 Business Center Drive Suite 250 Horsham, PA 19044			62,747.55
Evans National P O Box 210 Hamburg, NY 14075-9998	Evans National P O Box 210 Hamburg, NY 14075-9998			98,796.20
First Niagara Bank 726 Exchange Street Suite 900 Buffalo, NY 14210	First Niagara Bank 726 Exchange Street Suite 900 Buffalo, NY 14210			115,551.62
HSBC 80 8th Avenue New York, NY 10011	HSBC 80 8th Avenue New York, NY 10011			310,588.00
InvaCare 33416 Treasury Center Chicago, IL 60694-3400	InvaCare 33416 Treasury Center Chicago, IL 60694-3400			2,600,000.00

Debtor(s)

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>
IVIVI Technologies Marcus & Levy 80 Broadway Elmwood Park, NJ 07407	IVIVI Technologies Marcus & Levy 80 Broadway Elmwood Park, NJ 07407			125,000.00
Merrill Lynch 222 North LaSalle Street 17th Floor Chicago, IL 60601	Merrill Lynch 222 North LaSalle Street 17th Floor Chicago, IL 60601			2,950,000.00
Merrill Lynch 222 North LaSalle Street 17th Floor Chicago, IL 60601	Merrill Lynch 222 North LaSalle Street 17th Floor Chicago, IL 60601			2,950,000.00
MRK Leasing LTD 2401 Superior Viaduct Cleveland, OH 44113	MRK Leasing LTD 2401 Superior Viaduct Cleveland, OH 44113			116,683.60
OFC Capital Corp 576 Colonial Park Dr. Suite 200 Roswell, GA 30075	OFC Capital Corp 576 Colonial Park Dr. Suite 200 Roswell, GA 30075			176,231.44
Sovereign Bank 3 Huntington Quad Suite 101N Melville, NY 11747	Sovereign Bank 3 Huntington Quad Suite 101N Melville, NY 11747			220,830.41
Sterling National Bank 500 Seventh Avenue 11th Floor New York, NY 10018-4502	Sterling National Bank 500 Seventh Avenue 11th Floor New York, NY 10018-4502			934,629.00
VGM Financial 1111 West San Marnan Dr. Waterloo, IA 50701	VGM Financial 1111 West San Marnan Dr. Waterloo, IA 50701			778,237.57
Wells Fargo/Greater Bay 300 Tri-State International Suite 400 Lincolnshire, IL 60069-4417	Wells Fargo/Greater Bay 300 Tri-State International Suite 400 Lincolnshire, IL 60069-4417			126,993.87
Yooj Solutions Inc c/o Melinda M. Dus, Esq. 317 Madison Ave 21 Floor New York, NY 10017	Yooj Solutions Inc c/o Melinda M. Dus, Esq. 317 Madison Ave New York, NY 10017			250,000.00

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 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 July 22, 2008

Signature /s/ Harry Ruddy

Harry Ruddy

President

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.

AEL Financial
600 North Buffalo Grove Road
Suite 203
Buffalo Grove, IL 60089

All Points Capital - NFEQ
265 Broadhollow Road
Melville, NY 11747

Bankers Leasing
P O Box 7740
Urbandale, IA 50323

BMT Leasing Inc.
P O Box 692
Bryn Mawr, PA 19010-0692

Butler Capital
215 Schilling Circle
Suite 100
Hunt Valley, MD 21031

Choesen Holding, Inc.
10509 CARDIGAN RIDGE PLACE,
Powell, OH 43065

Chosen Holdings Inc.
Acculease
63 Clifton Street
Farmingdale, NY 11735

CoActiv Capital Partners
655 Business Center Drive
Suite 250
Horsham, PA 19044

Evans National
P O Box 210
Hamburg, NY 14075-9998

First Lease
185 Commerce Drive
Unit 102
Fort Washington, PA 19034

First Niagara Bank
726 Exchange Street
Suite 900
Buffalo, NY 14210

HSBC
80 8th Avenue
New York, NY 10011

IFC Credit Corp
8700 Waukegan Road
100
Morton Grove, IL 60053

InvaCare
33416 Treasury Center
Chicago, IL 60694-3400

INVACARE CORPORATION
1320 TAYLOR STREET
Avon Lake, OH 44012

IVIVI Technologies
Marcus & Levy
80 Broadway
Elmwood Park, NJ 07407

Leaf Funding Inc
P O Box 605
Moberly, MO 65270-0605

LEASE-IT CAPITAL CORP.
T/A ACCULEASE
63 CLIFTON STREET
Farmingdale, NY 11735

Merrill Lynch
222 North LaSalle Street
17th Floor
Chicago, IL 60601

MERRILL LYNCH BUSINESS FINANC. Svc. Inc
222 N. LASALLE STREET
Chicago, IL 60601

MRK Leasing LTD
2401 Superior Viaduct
Cleveland, OH 44113

NORTH FORK EQUIPMENT LEASING
99 JERICHO TURNPIKE
Jericho, NY 11753

NYS Dept of Taxation & Finance
Bankruptcy Unit - TCD
Bldg 8, Room 455
WA Harriman State Campus
Albany, NY 12227

OFC Capital Corp
576 Colonial Park Dr.
Suite 200
Roswell, GA 30075

Popular Equipment
Lockbox # 771922
1922 Solutions Center
Chicago, IL 60677-1009

PREMIER CAPITAL GROUP, INC.
405 6TH AVENUE SUITE 1100
Des Moines, IA 50309

Ruddy Family LLC
30 Hopper Street
Westbury, NY 11590

Sovereign Bank
3 Huntington Quad
Suite 101N
Melville, NY 11747

State of New York
Office of the Attorney General
120 Broadway
New York, NY 10271

Sterling National Bank
500 Seventh Avenue
11th Floor
New York, NY 10018-4502

STERLING NATIONAL BANK
P.O. BOX 5118
FDR STATION
New York, NY 10150

Studebaker - Worthington
100 Jericho Quadrangle
Jericho, NY 11753

Tiger Leasing
157 Chambers Street
10th Floor
New York, NY 10007

VGM Financial
1111 West San Marnan Dr.
Waterloo, IA 50701

Wells Fargo/Greater Bay
300 Tri-State International
Suite 400
Lincolnshire, IL 60069-4417

Yooj Solutions Inc
c/o Melinda M. Dus, Esq.
317 Madison Ave
21 Floor
New York, NY 10017