

B1 (Official Form 1)(04/13)

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

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Wheeler Development, 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. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all) 11-3405246	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): 410 Wheeler Road Hauppauge, NY <div style="text-align: right; font-size: small;">ZIP Code 11788</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; font-size: small;">ZIP Code</div>
County of Residence or of the Principal Place of Business: Suffolk	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): 701 Montauk Highway Bay Shore, NY <div style="text-align: right; font-size: small;">ZIP Code 11706</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</div>
Location of Principal Assets of Business Debtor (if different from street address above):	

Type of Debtor (Form of Organization) (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.)	Nature of Business (Check one box) <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	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <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
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	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).	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.	Chapter 11 Debtors Check one box: <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 \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). 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 <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <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.	THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input 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	
Estimated Assets <input checked="" 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 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	
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 checked="" type="checkbox"/> \$500,001 to \$1 million <input 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	

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Wheeler Development, LLC	
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: See Attachment		Case Number:	Date Filed:
District:		Relationship:	Judge:
Exhibit A		Exhibit B	
(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.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		(To be completed if debtor is an individual whose debts are primarily consumer debts.) 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). X _____ Signature of Attorney for Debtor(s) (Date)	
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.			
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 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. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Wheeler Development, LLC</p>
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/ Michael J. Macco</u> Signature of Attorney for Debtor(s)</p> <p><u>Michael J. Macco 11-3138014</u> Printed Name of Attorney for Debtor(s)</p> <p><u>Macco and Stern, LLP</u> Firm Name</p> <p><u>135 Pinelawn Rd</u> <u>Suite 120 South</u> <u>Melville, NY 11747</u> Address</p> <p><u>631-549-7900 Fax: 631-549-7845</u> Telephone Number</p> <p><u>December 24, 2014</u> Date</p> <p><small>*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.</small></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 19 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 relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>/s/ Steve Keshtgar</u> Signature of Authorized Individual</p> <p><u>Steve Keshtgar</u> Printed Name of Authorized Individual</p> <p><u>President</u> Title of Authorized Individual</p> <p><u>December 24, 2014</u> Date</p>	

In re Wheeler Development, LLC

Case No. _____

Debtor

FORM 1. VOLUNTARY PETITION
Pending Bankruptcy Cases Filed Attachment

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
Airport Development Corp. EDNY	Affiliate	12/24/14
Brentwood Development Corp. EDNY	Affiliate	12/24/14
Carman Development Corp. EDNY	Affiliate	12/24/14
Holbrook Development Corp. EDNY	Affiliate	12/24/14
Islandia Development Corp. EDNY	Affiliate	12/24/14
Islip Development Corp. EDNY	Affiliate	12/24/14
Maple Avenue Hauppauge Development Corp. EDNY	Affiliate	12/24/14
Medford Development Corp. EDNY	Affiliate	12/24/14
Motor Parkway Enterprises, Inc. EDNY	Affiliate	12/24/14
Oceanside Enterprises, Inc. EDNY	Affiliate	12/24/14
Port Jefferson Development Corp. EDNY	Affiliate	12/24/14
Ronkonkoma Development Corp. EDNY	Affiliate	12/24/14
Smithtown Development Corp. EDNY	Affiliate	12/24/14
Westbury Enterprises Inc. EDNY	Affiliate	12/24/14

B4 (Official Form 4) (12/07)

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

In re Wheeler Development, LLC

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>
A-Expert Extermination Control 1782 Coney Island Ave Brooklyn, NY 11230	A-Expert Extermination Control 1782 Coney Island Ave Brooklyn, NY 11230			9,495.24
Anju Choudhary 45 Oakdale Ave Central Islip, NY 11722	Anju Choudhary 45 Oakdale Ave Central Islip, NY 11722	Wages		3,792.90
Big Geyser 57-65 48th St. Maspeth, NY 11378	Big Geyser 57-65 48th St. Maspeth, NY 11378			4,413.77
Core-Mark Midcontinent PO Box 1450 100 West End Rd. Wilkes Barre, PA 18703	Core-Mark Midcontinent PO Box 1450 100 West End Rd. Wilkes Barre, PA 18703			40,000.00
Cumberland Farms, Inc. 100 Crossing Blvd. Framingham, MA 01702	Cumberland Farms, Inc. 100 Crossing Blvd. Framingham, MA 01702			227,942.74
Falguni Gondalia 247 Northern Blvd Saint James, NY 11780	Falguni Gondalia 247 Northern Blvd Saint James, NY 11780	Wages		2,887.98
Ganesh Pant 58 Brightside Ave Central Islip, NY 11722	Ganesh Pant 58 Brightside Ave Central Islip, NY 11722	Wages		2,011.68
Garber Bros, Inc. PO Box 296 Randolph, MA 02368	Garber Bros, Inc. PO Box 296 Randolph, MA 02368			163,035.35
Gyanu Chand 27 Poplar St Brentwood, NY 11717	Gyanu Chand 27 Poplar St Brentwood, NY 11717	Wages		2,906.28
Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Payroll Taxes		11,303.34
Jang B Pal 1719 Spur Drive Central Islip, NY 11722	Jang B Pal 1719 Spur Drive Central Islip, NY 11722	Wages		3,603.66

B4 (Official Form 4) (12/07) - Cont.

In re **Wheeler Development, LLC**

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(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>
Jaswinder Singh 12408-94th Ave South Richmond Hill, NY 11419	Jaswinder Singh 12408-94th Ave South Richmond Hill, NY 11419	Wages		3,703.98
Joel A Moreira 2185 Joshua Path Central Islip, NY 11722	Joel A Moreira 2185 Joshua Path Central Islip, NY 11722	Wages		2,470.56
Mahfuza Akhter 58 Brightside Ave Central Islip, NY 11722	Mahfuza Akhter 58 Brightside Ave Central Islip, NY 11722	Wages		2,816.16
Metro Franchising 98 Cuttermill Rd Suite 342 Great Neck, NY 11021	Metro Franchising 98 Cuttermill Rd Suite 342 Great Neck, NY 11021			23,459.25
Mohammad Khan 108 Orange St Central Islip, NY 11722	Mohammad Khan 108 Orange St Central Islip, NY 11722	Wages		3,434.88
NYS Department of Taxation and Finance Attn: Office of Counsel Bldg 9 WA Harriman Campus Albany, NY 12227	NYS Department of Taxation and Finance Attn: Office of Counsel Albany, NY 12227			180,273.60
NYS Lottery One Broadway Center PO Box 7500 Schenectady, NY 12301	NYS Lottery One Broadway Center PO Box 7500 Schenectady, NY 12301			7,003.54
Olga Eliza Hernandez 772 Commack Rd Brentwood, NY 11717	Olga Eliza Hernandez 772 Commack Rd Brentwood, NY 11717	Wages		2,367.60
Ram K Bista 58 Brightside Ave Central Islip, NY 11722	Ram K Bista 58 Brightside Ave Central Islip, NY 11722	Wages		3,884.46

**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 December 24, 2014Signature /s/ Steve Keshtgar
Steve Keshtgar
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.

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

In re Wheeler Development, LLC

Debtor(s)

Case No.

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept.....	\$	<u>10,283.00</u>
Prior to the filing of this statement I have received.....	\$	<u>10,283.00</u>
Balance Due.....	\$	<u>0.00</u>

2. \$ 1,717.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:
 Debtor Other (specify): **Third Party**

4. The source of compensation to be paid to me is:
 Debtor Other (specify): **Third Party**

5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.
 I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
 a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
 b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
 c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
 d. [Other provisions as needed]

Represent the debtor in a Chapter 11 proceeding

7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: December 24, 2014

/s/ Michael J. Macco
Michael J. Macco
Macco and Stern, LLP
135 Pinelawn Rd
Suite 120 South
Melville, NY 11747
631-549-7900 Fax: 631-549-7845

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

In re Wheeler Development, LLC
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
Steve Keshtgar 701 Montauk Highway Bay Shore, NY 11706			100%

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF 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 of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date December 24, 2014

Signature /s/ Steve Keshtgar
Steve Keshtgar
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.

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

In re **Wheeler Development, LLC**

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) or attorney for the debtor(s) hereby verify that the attached matrix (list of creditors) is true and correct to the best of their knowledge.

Date: **December 24, 2014**

/s/ Steve Keshtgar

Steve Keshtgar/President

Signer/Title

Date: **December 24, 2014**

/s/ Michael J. Macco

Signature of Attorney

Michael J. Macco

Macco and Stern, LLP

135 Pinelawn Rd

Suite 120 South

Melville, NY 11747

631-549-7900 Fax: 631-549-7845

A-Expert Extermination
Control
1782 Coney Island Ave
Brooklyn, NY 11230

Absolute Control
HVAC Corp.
PO Box 2301
North Babylon, NY 11703

Accu Data Payroll
95 W Old Country Road
Hicksville, NY 11801

Alexis Andrade
14 Dame St
Brentwood, NY 11717

Anju Choudhary
45 Oakdale Ave
Central Islip, NY 11722

Babylon Ice
PO Box 1930
West Babylon, NY 11704

Big Geyser
57-65 48th St.
Maspeth, NY 11378

Boening Brothers Inc
1098 Route 109
N. Lindenhurst, NY 11757

Cablevision
PO Box 371378
Pittsburgh, PA 15250-7378

Core-Mark Midcontinent
PO Box 1450
100 West End Rd.
Wilkes Barre, PA 18703

Cullen & Dykman LLP
Attn: Matthew Roseman
100 Quentin Roosevelt
Boulevard
Garden City, NY 11530-4850

Cumberland Farms, Inc.
100 Crossing Blvd.
Framingham, MA 01702

Elite Cellular
Accessories Inc.
61 East Industry Court
Deer Park, NY 11729

Falguni Gondalia
247 Northern Blvd
Saint James, NY 11780

Forchelli, Curto, Deegan,
Schwartz, Mineo & Terrana
333 Earle Ovington Blvd
Suite 1010
Uniondale, NY 11553

Ganesh Pant
58 Brightside Ave
Central Islip, NY 11722

Garber Bros, Inc.
PO Box 296
Randolph, MA 02368

Gasda
372 Doughty Blvd
Suite 2C
Inwood, NY 11096

Gulf Oil Limited
Partnership
100 Crossing Blvd
Framingham, MA 01702

Gyanu Chand
27 Poplar St
Brentwood, NY 11717

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

Island Pump & Tank
40 Doyle Court
East Northport, NY 11731

Jang B Pal
1719 Spur Drive
Central Islip, NY 11722

Jaswinder Singh
12408-94th Ave
South Richmond Hill, NY 11419

Jet Sanitation Services
Corporation
228 Blydenburg Rd
Islandia, NY 11749

Joel A Moreira
2185 Joshua Path
Central Islip, NY 11722

Long Island Gasoline
Retailers Association
270 Spagnoli Road
Melville, NY 11747

Mahfuza Akhter
58 Brightside Ave
Central Islip, NY 11722

Metro Franchising
98 Cuttermill Rd
Suite 342
Great Neck, NY 11021

Mohammad Khan
108 Orange St
Central Islip, NY 11722

New York Commercial
Bank
Attn: Andrew Baltz
102 Duffy Ave. 4th Floor
Hicksville, NY 11801

NYS Assessment
Receivables
PO Box 4127
Binghamton, NY 13902-4127

NYS Department of
Taxation and Finance
Attn: Office of Counsel
Bldg 9 WA Harriman Campus
Albany, NY 12227

NYS Department of
Taxation & Finance
Bankruptcy Unit
PO Box 5300
Albany, NY 12205-5300

NYS Dept Of Taxation &
Finance Bankruptcy Unit -
TCD - Building 8, Rm 455
W.A.Harriman State Campus
Albany, NY 12227

NYS Lottery
One Broadway Center
PO Box 7500
Schenectady, NY 12301

Ocean Janitorial Supply
2775 Sunrise Highway
Islip Terrace, NY 11752

Olga Eliza Hernandez
772 Commack Rd
Brentwood, NY 11717

Ram K Bista
58 Brightside Ave
Central Islip, NY 11722

Sadia B Qureshi
14-13th St
Bohemia, NY 11716

Subbirul Ashraf
45 Oakdale Ave
Central Islip, NY 11722

Tropicana
PO Box 643106
Pittsburgh, PA 15264

Westerman, Ball, Ederer,
Miller, Zucker &
Sharfstein, LLP
1201 RXR Plaza
Uniondale, NY 11556

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

In re **Wheeler Development, LLC**

Debtor(s)

Case No. _____
Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Wheeler Development, LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

December 24, 2014

Date

/s/ Michael J. Macco

Michael J. Macco

Signature of Attorney or Litigant

Counsel for **Wheeler Development, LLC**

Macco and Stern, LLP

135 Pinelawn Rd

Suite 120 South

Melville, NY 11747

631-549-7900 Fax:631-549-7845

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

STATEMENT PURSUANT TO LOCAL
BANKRUPTCY RULE 1073-2(b)

DEBTOR(S): Wheeler Development, LLC CASE NO.: _____

Pursuant to Local Bankruptcy Rule 1073-2(b), the debtor (*or any other petitioner*) hereby makes the following disclosure concerning Related Cases, to the petitioner's best knowledge, information and belief:

[NOTE: Cases shall be deemed "Related Cases" for purposes of E.D.N.Y. LBR 1073-1 and E.D.N.Y. LBR 1073-2 if the earlier case was pending at any time within eight years before the filing of the new petition, and the debtors in such cases: (i) are the same; (ii) are spouses or ex-spouses; (iii) are affiliates, as defined in 11 U.S.C. § 101(2); (iv) are general partners in the same partnership; (v) are a partnership and one or more of its general partners; (vi) are partnerships which share one or more common general partners; or (vii) have, or within 180 days of the commencement of either of the Related Cases had, an interest in property that was or is included in the property of another estate under 11 U.S.C. § 541(a).]

NO RELATED CASE IS PENDING OR HAS BEEN PENDING AT ANY TIME.

THE FOLLOWING RELATED CASE(S) IS PENDING OR HAS BEEN PENDING:

1. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Airport Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (*Refer to NOTE above*): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

2. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Brentwood Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (*Refer to NOTE above*): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

(OVER)

DISCLOSURE OF RELATED CASES (cont'd)

3. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Carman Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

4. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Holbrook Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

5. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Islandia Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

6. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Islip Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

DISCLOSURE OF RELATED CASES (cont'd)

7. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Maple Avenue Hauppauge Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

8. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Medford Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

9. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Motor Parkway Enterprises, Inc.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

10. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Oceanside Enterprises, Inc.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

DISCLOSURE OF RELATED CASES (cont'd)

11. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Port Jefferson Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

12. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Ronkonkoma Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

13. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Smithtown Development Corp.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

14. CASE NO.: JUDGE: DISTRICT/DIVISION: **EDNY**

DEBTOR NAME: **Westbury Enterprises Inc.**

CASE STILL PENDING (Y/N): **Y** [If closed] Date of closing: _____

CURRENT STATUS OF RELATED CASE: _____
(Discharged/awaiting discharge, confirmed, dismissed, etc.)

MANNER IN WHICH CASES ARE RELATED (Refer to NOTE above): **Affiliate**

REAL PROPERTY LISTED IN DEBTOR'S SCHEDULE "A" ("REAL PROPERTY") WHICH WAS ALSO LISTED IN SCHEDULE "A" OF RELATED CASE: _____

NOTE: Pursuant to 11 U.S.C. § 109(g), certain individuals who have had prior cases dismissed within the preceding 180 days may not
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Rev.8/11/2009

DISCLOSURE OF RELATED CASES (cont'd)

be eligible to be debtors. Such an individual will be required to file a statement in support of his/her eligibility to file.

TO BE COMPLETED BY DEBTOR/PETITIONER'S ATTORNEY, AS APPLICABLE:

I am admitted to practice in the Eastern District of New York (Y/N): Y

CERTIFICATION (to be signed by pro se debtor/petitioner or debtor/petitioner's attorney, as applicable):

I certify under penalty of perjury that the within bankruptcy case is not related to any case now pending or pending at any time, except as indicated elsewhere on this form.

/s/ Michael J. Macco

Michael J. Macco

Signature of Debtor's Attorney

Macco and Stern, LLP

135 Pinelawn Rd

Suite 120 South

Melville, NY 11747

631-549-7900 Fax:631-549-7845

Signature of Pro Se Debtor/Petitioner

Signature of Pro Se Joint Debtor/Petitioner

Mailing Address of Debtor/Petitioner

City, State, Zip Code

Area Code and Telephone Number

Failure to fully and truthfully provide all information required by the E.D.N.Y. LBR 1073-2 Statement may subject the debtor or any other petitioner and their attorney to appropriate sanctions, including without limitation conversion, the appointment of a trustee or the dismissal of the case with prejudice.

NOTE: Any change in address must be reported to the Court immediately IN WRITING. Dismissal of your petition may otherwise result.