				_
Fill	in this information to ident	ify your case:		
Uni	ited States Bankruptcy Court	for the:		
ΕA	STERN DISTRICT OF NEW	YORK		
Ca	se number (if known)	Chapter 11		
				Check if this an amended filing
V (ore space is needed, attach	on for Non-Individuals Filing a separate sheet to this form. On the top of any additiona te document, Instructions for Bankruptcy Forms for Non-I	l pages, write the	debtor's name and case number (if known).
1.	Debtor's name	Atlas Trading Conglomerate, Inc.	,	
2.	All other names debtor used in the last 8 years Include any assumed names, trade names and doing business as names	FDBA Dollar Phone Access, Inc.		
3.	Debtor's federal Employer Identification Number (EIN)	81-0640942		
4.	Debtor's address	Principal place of business	Mailing addres	ss, if different from principal place of
		34 Franklin Avenue Suite 220 Brooklyn, NY 11205		
		Number, Street, City, State & ZIP Code	P.O. Box, Numl	ber, Street, City, State & ZIP Code
		Kings County	Location of pri place of busin	incipal assets, if different from principal ess
			Number, Street	r, City, State & ZIP Code
5.	Debtor's website (URL)			
6.	Type of debtor	■ Corporation (including Limited Liability Company (LLC) a	and Limited Liability	Partnership (LLP))
		☐ Partnership (excluding LLP)		
		☐ Other. Specify:		

Debtor Atlas Trading Conglo		merate, Inc. Case number (if known)							
	Name								
7.	Describe debtor's business	A. Check one:							
		_	sines	s (as defined in 11 U.S.C. § 10	1(27A))				
		☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))							
		☐ Railroad (as defined in 11 U.S.C. § 101(44))							
		☐ Railroad (as defined in 11 U.S.C. § 101(44)) ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))							
		<u> </u>			\\				
		_	Commodity Broker (as defined in 11 U.S.C. § 101(6))						
		_		efined in 11 U.S.C. § 781(3))					
		None of the about	ove						
		B. Check all that ap	oply						
		☐ Tax-exempt enti	ty (as	described in 26 U.S.C. §501)					
		☐ Investment con	npany	, including hedge fund or poole	d investment	vehicle (as defined in 15 U.S.C. §80a-3)			
				as defined in 15 U.S.C. §80b-2					
				an Industry Classification Syste urts.gov/four-digit-national-asso					
intp://www.decourte.gov/real agit hational decoulation halos seaso.									
8.	Under which chapter of the Bankruptcy Code is the	Check one:							
	debtor filing?	☐ Chapter 7							
		☐ Chapter 9							
		Chapter 11. Ch	eck a	ll that apply:					
				00 0		debts (excluding debts owed to insiders or affiliates	,		
			_	•	•	adjustment on 4/01/19 and every 3 years after that)			
				business debtor, attach the me statement, and federal income	ost recent bala tax return or	fined in 11 U.S.C. § 101(51D). If the debtor is a smal ance sheet, statement of operations, cash-flow if all of these documents do not exist, follow the	.l		
				procedure in 11 U.S.C. § 1116 A plan is being filed with this p					
						etition from one or more classes of creditors, in			
			_	accordance with 11 U.S.C. § 1		ention from one of more classes of creditors, in			
				Exchange Commission accord	ding to § 13 or on for Non-Ind	6 (for example, 10K and 10Q) with the Securities and 15(d) of the Securities Exchange Act of 1934. File the ividuals Filing for Bankruptcy under Chapter 11			
				The debtor is a shell company	as defined in	the Securities Exchange Act of 1934 Rule 12b-2.			
		☐ Chapter 12				-			
•	Were prior bankruptcy						_		
9.	cases filed by or against	■ No.							
	the debtor within the last 8 years?	☐ Yes.							
	If more than 2 cases, attach a separate list.	District		When		Case number			
	soparate list.	District		When		Case number			
					-				
10.	Are any bankruptcy cases	■ No							
	pending or being filed by a business partner or an	☐ Yes.							
	affiliate of the debtor?								
	List all cases. If more than 1, attach a separate list	Debtor				Relationship			
	andon a doparato list	District		When		Case number, if known			

Debtor Atlas Trading Conglomerate, Inc.		Case number (if known	Case number (if known)							
	Name									
11.	Why is the case filed in this district?	Check a	Check all that apply:							
				or has had its domicile, principal place of business, or principal assets in this district for 180 days immediately ding the date of this petition or for a longer part of such 180 days than in any other district.						
		□ A	bankruptcy case concerning of	debtor's affiliate, general partner, or partners	otor's affiliate, general partner, or partnership is pending in this district.					
12.	Does the debtor own or	■ No								
	have possession of any real property or personal property that needs	☐ Yes.	Answer below for each prop	Answer below for each property that needs immediate attention. Attach additional sheets if needed.						
	immediate attention?		Why does the property need immediate attention? (Check all that apply.)							
			☐ It poses or is alleged to p	It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.						
What is the hazard?										
		\square It needs to be physically secured or protected from the weather.								
☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).										
	□ Other _									
	Where is the property?									
				Number, Street, City, State & ZIP Code						
			Is the property insured?							
			□ No							
			Yes. Insurance agency							
			Contact name							
			Phone							
	Statistical and admin									
13.	Debtor's estimation of available funds	. (Check one:							
	avanabio fanab	ı	Funds will be available for o	distribution to unsecured creditors.						
		I	☐ After any administrative exp	penses are paid, no funds will be available to	unsecured creditors.					
14.	Estimated number of	■ 1-49		□ 1,000-5,000	☐ 25,001-50,000					
	creditors	☐ 50-99	9	☐ 5001-10,000	5 0,001-100,000					
		□ 100-7	199	□ 10,001-25,000	☐ More than100,000					
		200-9	999							
15.	Estimated Assets	\$ 0 - \$	\$50,000	☐ \$1,000,001 - \$10 million	☐ \$500,000,001 - \$1 billion					
			001 - \$100,000	□ \$10,000,001 - \$50 million	□ \$1,000,000,001 - \$10 billion					
			,001 - \$500,000	□ \$50,000,001 - \$100 million	☐ \$10,000,000,001 - \$50 billion					
		□ \$500	,001 - \$1 million	☐ \$100,000,001 - \$500 million	☐ More than \$50 billion					
16.	Estimated liabilities	□ \$0 - \$	\$50.000	■ \$1,000,001 - \$10 million	□ \$500,000,001 - \$1 billion					
			001 - \$100,000	□ \$10,000,001 - \$10 million	□ \$1,000,000,001 - \$10 billion					
		□ \$100	,001 - \$500,000	□ \$50,000,001 - \$100 million	□ \$10,000,000,001 - \$50 billion					
		□ \$500	,001 - \$1 million	☐ \$100,000,001 - \$500 million	☐ More than \$50 billion					

	Conglomerate, Inc.	Case number (if known)		
Name				
Request for Relie	ef, Declaration, and Signatures			
	aud is a serious crime. Making a false statement in conne for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 151	ection with a bankruptcy case can result in fines up to \$500,000 or 9, and 3571.		
17. Declaration and signate of authorized representative of debto	The debtor requests relief in accordance with the or I have been authorized to file this petition on behaviors.	d have a reasonable belief that the information is trued and correct.		
	X ∕s/ Aaron Schulman	Aaron Schulman		
	Signature of authorized representative of debtor Title Chief Restructuring Officer	Printed name		
18. Signature of attorney	X /s/ Edward N. Gewirtz	Date September 10, 2017		
	EG6801	mm / DD / YYYY ail address chona@bgandg.com		
	Bar number and State			

Fill in this information to identify the case		
Debtor name Atlas Trading Conglom		
United States Bankruptcy Court for the:	EASTERN DISTRICT OF NEW YORK	☐ Check if this is an
Case number (if known):		amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.			
		and government contracts)		Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim	
BellSouth Telecommunication s c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	
C&W Networks 15950 West Dixie Highway Miami, FL 33162		Trade debt	Disputed			\$311,126.67	
Calhoun Bhella Sechrest 325 N. Saint Paul Street Suite 2300 Dallas, TX 75201		Trade debt	Disputed			\$6,860.00	
Illinois Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	
Indiana Bell Telphone Co., Inc c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	

Official form 204

Debtor Atlas Trading Conglomerate, Inc.

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.			
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim	
MCI International Services One International Drive Rye Brook, NY		Trade debt	Disputed			\$178,894.59	
10573 Michigan Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	
Nevada Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	
Pacific Bell Telephone Company c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	
Southwestern Bell Telephone Co c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	
The Ohio Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65	
Verizon 500 Technology Drive Suite 550 Weldon Spring, MO 63304		Utility Bill	Disputed			\$46.05	

Debtor	Atlas Trading Conglomerate, Inc.	Case number (if known)	
	Name		

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Wisconsin Bell Inc. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637		Trade debt	Disputed			\$257,069.65

EXHIBIT A

- 1. Southwestern Bell Telephone Company
- 2. BellSouth Telecommunications LLC
- 3. Illinois Bell Telephone Company
- 4. Indiana Bell Telephone Company Inc.
- 5. Michigan Bell Telephone Company
- 6. Nevada Bell Telephone Company
- 7. Pacific Bell Telephone Company
- 8. The Ohio Bell Telephone Company
- 9. Wisconsin Bell Inc.

The above 9 creditors (collectively the "AT&T ILECs") combined have a judgment entered in the Northern District of Texas for \$885,108.17 entered as of 5/31/16

The AT&T ILECs combined further have an award for their attorneys' fees in the amount of \$1,235,642.38 + \$16,685.24 in costs by the Northern District of Texas

The AT&T ILECs have further claimed entitlement to payment in the amount of at least \$163,615.59 for post judgment charges through July 2017 for the aforesaid judgment.

The AT&T ILECs have further sought at least \$12,575.50 in attorneys' fees based on a sanctions award in the Northern District of Texas, plus the AT&T ILECs seek additional awards of sanctions.

In total, the AT&T ILECs combined have a disputed claim for at least \$2,313,626.88

BellSouth Telecommunications c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

C&W Networks 15950 West Dixie Highway Miami, FL 33162

Calhoun Bhella Sechrest 325 N. Saint Paul Street Suite 2300 Dallas, TX 75201

Illinois Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

Indiana Bell Telphone Co., Inc c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

MCI International Services One International Drive Rye Brook, NY 10573

Michigan Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

Nevada Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

Pacific Bell Telephone Company c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637 Southwestern Bell Telephone Co c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

The Ohio Bell Telephone Co. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

Verizon 500 Technology Drive Suite 550 Weldon Spring, MO 63304

Wisconsin Bell Inc. c/o Mayer Brown, LLP 71 South Wacker Drive Chicago, IL 60606-4637

United States Bankruptcy Court Eastern District of New York

In re	Atlas Trading Conglomerate, Inc.		Case No.	
		Debtor(s)	Chapter	11
	CORPORAT	TE OWNERSHIP STATEMENT ((RULE 7007.1)	
recusa follow more o	ant to Federal Rule of Bankruptcy Property I, the undersigned counsel for Atlasting is a (are) corporation(s), other the of any class of the corporation's(s') expense Corp.	s Trading Conglomerate, Inc. in the an the debtor or a governmental uni	above captioned t, that directly o	d action, certifies that the r indirectly own(s) 10% or
□ Noi	ne [Check if applicable]			
Septe	mber 10, 2017	/s/ Edward N. Gewirtz		
Date		Edward N. Gewirtz EG6801		
		Signature of Attorney or Litiga Counsel for Atlas Trading Co		
		Bronstein, Gewirtz & Grossman	~	
		60 East 42nd Street	,	
		Suite 4600 New York, NY 10165		
		212-697-6484		
		chona@bgandg.com		