

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

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): W.J. RIEGEL & SONS, INC.	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) 16-1157004	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): 46 Bridge Street Selkirk, NY	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 12158	ZIP Code
County of Residence or of the Principal Place of Business: Albany	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): P.O. Box 240 Selkirk, NY	Mailing Address of Joint Debtor (if different from street address):
ZIP Code 12158	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 <hr/> <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">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 <hr/> <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.
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<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). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. <hr/> 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

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"/>
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

Estimated Assets

<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"/>	<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	More than \$1 billion

Estimated Liabilities

<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 \$50 million	\$10,000,001 to \$100 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 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): W.J. RIEGEL & SONS, INC.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: Northern District of New York, Albany	Case Number: 00-12963 - Chapter 1	Date Filed: 5/24/00
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: - None -	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 checked="" 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):
W.J. RIEGEL & SONS, INC.

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/ Richard L. Weisz, Esq.
Signature of Attorney for Debtor(s)

Richard L. Weisz, Esq. 102807
Printed Name of Attorney for Debtor(s)

Hodgson Russ LLP
Firm Name

677 Broadway, Suite 301
Albany, NY 12207

Address

518-465-2333 Fax: 518-465-1567
Telephone Number

June 5, 2009
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/ John C. Riegel
Signature of Authorized Individual

John C. Riegel
Printed Name of Authorized Individual

President
Title of Authorized Individual

June 5, 2009
Date

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

In re W.J. RIEGEL & SONS, INC.
Debtor

Case No. _____

Chapter 11

Exhibit "A" to Voluntary Petition

1. If any of debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is _____.
2. The following financial data is the latest available information and refers to debtor's condition on _____.

a. Total assets	\$ <u>1,867,296.06</u>	
b. Total debts (including debts listed in 2.c., below)	\$ <u>915,838.75</u>	
c. Debt securities held by more than 500 holders.		Approximate number of holders
secured / / unsecured / / subordinated / /	\$ <u>0.00</u>	<u>0</u>
secured / / unsecured / / subordinated / /	\$ <u>0.00</u>	<u>0</u>
secured / / unsecured / / subordinated / /	\$ <u>0.00</u>	<u>0</u>
secured / / unsecured / / subordinated / /	\$ <u>0.00</u>	<u>0</u>
secured / / unsecured / / subordinated / /	\$ <u>0.00</u>	<u>0</u>
d. Number of shares of preferred stock	<u>0</u>	<u>0</u>
e. Number of shares of common stock	<u>100</u>	<u>1</u>

Comments, if any:

3. Brief description of debtor's business:
The Debtor operates a construction, maintenance and repair company specializing in railroad business.
4. List the name of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:
John C. Riegel, Common Shares, 100%

**CORPORATE RESOLUTION
OF
THE BOARD OF DIRECTORS
OF**

W.J. RIEGEL & SONS, INC.

Upon considering the financial condition of W.J. RIEGEL & SONS, INC. is a corporation organized and existing under the laws of the State of New York, and upon the majority consent of all of the directors, it is

RESOLVED, that the corporation must file a Chapter 11 bankruptcy Petition and the President and majority shareholder was given authority to take action as necessary, and John C. Riegel, as its President, shall execute the necessary petition and schedules, and that Hodgson Russ LLP be retained to represent the corporation in the bankruptcy proceeding.

DATED: June 5, 2009

W.J. RIEGEL & SONS, INC.

By: _____



JOHN C. RIEGEL
PRESIDENT

**SPECIAL MEETING
OF THE
BOARD OF DIRECTORS
OF
W.J. RIEGEL & SONS, INC.**

A Special meeting of the Board of Directors of W.J. RIEGEL & SONS, INC. was held on June 5, 2009 in Albany, New York at 10:00 a.m.

The financial condition of the company was discussed, and questions were answered as to why a bankruptcy Chapter 11 must be filed by the company to avoid enforcement, collection and seizure actions by New York State and the Internal Revenue Service.

A motion was made that the corporation file a Chapter 11 bankruptcy Petition and the President and majority shareholder was given authority to take action as necessary, and to retain Hodgson Russ LLP as attorneys for the Company.

The motion was passed by the Board of Directors as follows:

Yes

The meeting was adjourned.



JOHN C. RIEGEL
PRESIDENT

DATED: June 5, 2009

**WAIVER OF NOTICE OF MEETING
OF
STOCKHOLDERS AND BOARD OF DIRECTORS
OF**

W.J. RIEGEL & SONS, INC.

I, the undersigned, being the President and majority shareholder of W.J. RIEGEL & SONS, INC., hereby agree and consent that the meeting of the Board be held on the date and at the time and place stated below for the purpose of authorizing the corporation to file a Chapter 11 bankruptcy Petition, and all such other business as may lawfully come before said meeting and hereby waive all notice of the meeting and of any adjournment thereof.

Place of Meeting:	Hodgson Russ LLP 677 Broadway, Suite 301 Albany, New York 12207
Date of Meeting:	June 5, 2009
Time of Meeting:	10:00 a.m.



JOHN C. RIEGEL
PRESIDENT

DATED: June 5, 2009

United States Bankruptcy Court
Northern District of New York

In re W.J. RIEGEL & SONS, INC.

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>
Ann Furman 26 LaGrange Road Delmar, NY 12054	Ann Furman 26 LaGrange Road Delmar, NY 12054 518-439-7100			24,200.00
Atlantic Track and Turnout P.O. Box 827234 Philadelphia, PA 19182-7234	Atlantic Track and Turnout P.O. Box 827234 Philadelphia, PA 19182-7234 973-748-5885			133,000.00
Atlantic Track and Turnout P.O. Box 827234 Philadelphia, PA 19182-7234	Atlantic Track and Turnout P.O. Box 827234 Philadelphia, PA 19182-7234	Material Supplier on Improvements		43,000.00 (43,000.00 secured)
Century Group P.O. Box 228 Sulphur, LA 70664-0228	Century Group P.O. Box 228 Sulphur, LA 70664-0228 337-527-0407			14,853.40
Critech Manufacturing, Inc. 185 Claireport Cres Etobicoke Ontario Canada M9W 6P7	Critech Manufacturing, Inc. 185 Claireport Cres Etobicoke Ontario Canada M9W 6P7 416-679-1056			627.92
Glens Falls Business Machine P.O. Box 509 32-34 Dix Avenue Glens Falls, NY 12801	Glens Falls Business Machine P.O. Box 509 32-34 Dix Avenue Glens Falls, NY 12801 518-793-7761			282.20
Harrison & Burrowes Bridge Constructors P.O. Box 335 Glenmont, NY 12077	Harrison & Burrowes Bridge Construction P.O. Box 335 Glenmont, NY 12077 518-465-6254			10,000.00
Internal Revenue Service Department of the Treasury Andover, MA 05501-0012	Internal Revenue Service Department of the Treasury Andover, MA 05501-0012 800-829-4477	Selkirk, New York (Subject to Tax Liens)	Disputed	500,000.00 (912,104.15 secured)

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>
MVP Health Care, Inc. P.O. Box 2207 Schenectady, NY 12301	MVP Health Care, Inc. P.O. Box 2207 Schenectady, NY 12301 800-825-5687			9,948.40
National Grid 300 Erie Boulevard West Syracuse, NY 13202	National Grid 300 Erie Boulevard West Syracuse, NY 13202 800-664-6729			1,682.39
NYS Department of Labor State Campus Building 12 Albany, NY 12240-0002	NYS Department of Labor State Campus Building 12 Albany, NY 12240-0002 518-457-4380	Obligations from Prior Case		28,000.00
NYS Department of Taxation & Finance Attn: Bankruptcy Insolvency Unit P.O. Box 5300 Albany, NY 12205-0300	NYS Department of Taxation & Finance Attn: Bankruptcy Insolvency Unit P.O. Box 5300 Albany, NY 12205-0300 518-457-2070	Selkirk, New York (Subject to Tax Liens)	Disputed	1,000,000.00 (912,104.15 secured)
Teal Becker & Chiamonte, CPA's PC Certified Public Accountants 7 Washington Square Albany, NY 12205	Teal Becker & Chiamonte, CPA's PC Certified Public Accountants 7 Washington Square Albany, NY 12205 518-456-6663			7,142.50
Tech Valley P.O. Box 386 Albany, NY 12201	Tech Valley P.O. Box 386 Albany, NY 12201 518-598-0940			1,215.71
Terry Haggerty Tire Co. 980 Broadway Albany, NY 12204	Terry Haggerty Tire Co. 980 Broadway Albany, NY 12204 518-449-5185			1,327.31
Verizon Wireless P.O. Box 15108 Albany, NY 12212-5108	Verizon Wireless P.O. Box 15108 Albany, NY 12212-5108 800-922-0204			2,016.23

In re W.J. RIEGEL & SONS, INC.

Case No. _____

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 June 5, 2009

Signature /s/ John C. Riegel
John C. Riegel
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.

Ann Furman
26 LaGrange Road
Delmar, NY 12054

Atlantic Track and Turnout
P.O. Box 827234
Philadelphia, PA 19182-7234

Atlantic Track and Turnout
P.O. Box 827234
Philadelphia, PA 19182-7234

Century Group
P.O. Box 228
Sulphur, LA 70664-0228

Critech Manufacturing, Inc.
185 Claireport Cres Etobicoke
Ontario
Canada M9W 6P7

Glens Falls Business Machine
P.O. Box 509
32-34 Dix Avenue
Glens Falls, NY 12801

Harrison & Burrowes Bridge Construction
P.O. Box 335
Glenmont, NY 12077

Internal Revenue Service
Department of the Treasury
Andover, MA 05501-0012

MVP Health Care, Inc.
P.O. Box 2207
Schenectady, NY 12301

NYS Department of Labor
State Campus
Building 12
Albany, NY 12240-0002

NYS Department of Taxation & Finance
Attn: Bankruptcy Insolvency Unit
P.O. Box 5300
Albany, NY 12205-0300

National Grid
300 Erie Boulevard West
Syracuse, NY 13202

Teal Becker & Chiaramonte, CPA's PC
Certified Public Accountants
7 Washington Square
Albany, NY 12205

Tech Valley
P.O. Box 386
Albany, NY 12201

Terry Haggerty Tire Co.
980 Broadway
Albany, NY 12204

Verizon Wireless
P.O. Box 15108
Albany, NY 12212-5108

United States Bankruptcy Court
Northern District of New York

In re W.J. RIEGEL & SONS, INC.

Debtor(s)

Case No. _____

Chapter 11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$226,000.00		
B - Personal Property	Yes	9	\$689,838.75		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	1		\$1,633,000.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		\$28,000.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	3		\$206,296.06	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	Yes	1			\$195,000.00
J - Current Expenditures of Individual Debtor(s)	Yes	2			\$191,950.00
TOTAL		22	\$915,838.75	\$1,867,296.06	

United States Bankruptcy Court
Northern District of New York

In re W.J. RIEGEL & SONS, INC.

Debtor(s)

Case No. _____

Chapter 11

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	\$
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	\$28,000.00
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	\$
Student Loan Obligations (from Schedule F)	\$
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	\$
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	\$
TOTAL	\$28,000.00

State the following:

Average Income (from Schedule I, Line 16)	\$195,000.00
Average Expenses (from Schedule J, Line 18)	\$191,950.00
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	\$

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column	\$1,363,000.00
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column.	\$28,000.00
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column	\$0
4. Total from Schedule F	\$206,296.06
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)	\$1,569,296.06

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
Selkirk, New York (Subject to Tax Liens)	Fee	-	226,000.00	1,500,000.00

Sub-Total > **226,000.00** (Total of this page)

Total > **226,000.00**

(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petitioner is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Bank of America - Payroll Account	-	100.00
		Bank of America - General Account	-	100.00
		M & T Bank - Payroll Account	-	50.00
		M & T Bank - General	-	250.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			
			Sub-Total >	500.00
			(Total of this page)	

2 continuation sheets attached to the Schedule of Personal Property

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		See Attached List.	-	82,775.75
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.		Loan Receivables	-	535,000.00
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			

Sub-Total > **617,775.75**
(Total of this page)

Sheet 1 of 2 continuation sheets attached to the Schedule of Personal Property

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		See Attached List - Exhibit A-3	-	24,500.00
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		See Attached List - Exhibit A-4	-	6,800.00
29. Machinery, fixtures, equipment, and supplies used in business.		Tools and Off-Road Equipment -- See Attached Lists - Exhibit A-2, Exhibit A-5	-	26,100.00
30. Inventory.		See Attached List - Exhibit A-1	-	14,163.00
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total >	71,563.00
(Total of this page)	
Total >	689,838.75

(Report also on Summary of Schedules)

Sheet 2 of 2 continuation sheets attached to the Schedule of Personal Property

W.J. Riegel & Sons, Inc.
Accounts Receivable
May 19, 2009

Albany Port Railroad	\$ 35,813.95
Buckeye Partners	15,541.20
McFarland Cascade	486.00
Momentive Prof. Material	25,000.00
SI Group	<u>5,934.60</u>
Grand Total:	\$ 82,775.75

EXHIBIT A-3

Vehicles

YEAR/MAKE/DRIVER	VIN#	Reg Expiration Date	Insp. Exp. Date	Value \$
01 Ford F350	1FTSW30L21EC67230	7/31/2008		\$ 1,000.00
01 Ford F350	1FTSW30L61EC67232			\$ 1,000.00
00 Dodge 2500PU	3B7KC26Z7YM207984	8/31/2008	9/30/2008	\$ 1,000.00
99 Ford Dump	1FDWF37L9XED12694	7/31/2008		\$ 3,000.00
99 Ford Ranger	1FTYR14X6XPA71498	6/30/2010	9/30/2009	\$ 500.00
97 Kenworth	1XKDD89XXVJ746799			\$ 3,000.00
96 Ford Ranger	1FTCR10A8TTA58782	5/31/2010		\$ 250.00
94 Ford Utility	1FDLF47G1REA50939	12/31/2008	9/30/2008	\$ 500.00
93 Chrysler Van	1C4GH54RXPX658245	5/31/2009		\$ 250.00
93 Chevr PU	1GCGC29KXDE232544	7/31/2010		\$ 750.00
93 Ford F350	2FTJW35M5PCA88692	9/30/2009		\$ 1,000.00
92 GMC Truck	1GDJ8H1P6NJ506515	3/31/2009		\$ 1,500.00
92 Ford Ranger	1FTCR10U2NTA59665	off road	off road	
92 Dodge Dakota	1B7GG23Y4NS622443	5/31/2009	2/28/2009	
90 Chevr Lumina	1DNCU06D4LT114590	9/30/2009	9/30/2008	\$ 250.00
90 Inter Dump	1HTSDTVN5LH236512	3/31/2009	9/30/2009	\$ 1,500.00
89 Ford Grapple	1FDZU82A9KVA25092	3/31/2009	10/31/2008	\$ 2,500.00
88 Chevr Utility	1GBGC34KXJE187632	off road	off road	\$ 250.00
87 Chevr PU	1GCGR33K6HS115373	4/30/2010	6/30/2009	\$ 250.00
86 Ford Stake	2FDKF3711GCA24572	4/30/2010		\$ 500.00
85 Inter Harvester	1HTLAHEM2FHA41105	10/31/2008	9/30/2009	\$ 500.00
85 Ford Rack	1FDMF60H0FVA70484	6/30/2009	7/31/2008	\$ 500.00
84 Chevr Dump	1CBHC34M1EV127685	Off Road	Off Road	
83 GMC Stak	1GDHC34J4DV500200	off road	off road	
82 Mack	1M2N187Y5CA002530	off road	off road	\$ 1,000.00
81 Inter Flat	1HTAA852BHA32157	5/31/2009	9/30/2009	\$ 500.00
77 Dodge Pu		Off Road	Off Road	
04 To/BR Trailer	5HLA016204F044274			\$ 500.00
89 EA/BE	11HNV28VKT032345			\$ 1,000.00
77 Frueh	FWY873802			\$ 500.00
77 Hyster	20712			\$ 1,000.00
			Grand Total	\$24,500.00

EXHIBIT A-4

Office Equipment

W. J Riegel & Sons, Inc.
Office Equipment
May 19, 2009

Computers	2 Desktops and 1 Lap top	\$ 2500.00
Desks	3	1500.00
Chairs	4 rolling, 6 stationary	500.00
Filing Cabinets	31	950.00
Printers	2 all in ones	500.00
Fax Machine	1	100.00
Conference Table	1	500.00
Drafting/Plan Table	1	<u>250.00</u>
	Total Value	\$ 6,800.00

EXHIBIT A-2

W. J Riegel Sons, Inc.
 Equipment List - Off Road
 May 18, 2009

1956	Cat 12 Motor Grader	\$ 1,000.00
1967	Cat 988 Rubber Tired Loader	\$ 1,500.00
1967	Gradall G-800 SN NP124960	\$ 1,000.00
1967	Ballast Regulator	\$ 750.00
1967	International Dump Truck #1	\$ 250.00
1968	International Dump Truck #2	\$ 250.00
1976	Case 580C Backhoe/Loader SN8954698	\$ 1,000.00
1976	Kershaw Ballast Redulator SN1108	\$ 1,500.00
1976	Jackson 900 Spot Tamper, SN 126268	\$ 1,000.00
1977	Fairmont Tire Extractor/Inserter, SN253018	\$ 1,000.00
1978	Case 580C Backhoe/Loader SN8972068	\$ 1,000.00
1979	Jackson 2400 Switch Tamper, SN 132612	\$ 2,500.00
1981	Case 580D Backhoe/Loader SN9051670	\$ 1,000.00
1982	Air Compressor/ Sullair	\$ 500.00
1983	Case 580D Backhoe/Loader SN9817907	\$ 1,000.00
1984	Case 580SE Backhoe/Loader SN9870563	\$ 1,000.00
1988	Air Compressor/Joy SN203127	\$ 500.00
1989	Case 580K Backhoe/Loader SN JJ00016591	\$ 2,000.00
1994	Sullair Compressor	\$ 750.00
	Cat 922 Ruber Tire Loader	\$ 500.00
	Stone Cart #1	\$ 100.00
	Stone Cart #2	\$ 100.00
	Roller 3- Wheel	\$ 100.00
	Total	\$ 20,300.00

EXHIBIT A-5

Small Tools

W. J Riegel & Sons, Inc.
Misc. Small Tools
May 18, 2009

3 Welders (gas)
1 Mig Welder
1 Press
2 Chain Saw
3 Weed Wackers
1 Air Jack
2 Hydraulic Floor Jacks
1 Shop Vac
1 Tire Machine
6 Sets Torches (cutting oxygen/act)
1 Grinding Bench
1 Drill Press
1 Air Compressor (shop) 1 Road Portable
2 Wood Stoves
2 Sand Blaster Units
10 Spike Drivers (air)
5 Paving Breakers
12 Hand tampers
3 Rail Benders
Fuel/Oil pumps (various)
1 Pressure Washer
2 Water Pumps w/hoses
4 Rail Drills
6 Rail Saws
3 Bolt Machines
Tires – Various sizes
Motorola Radio System w/ base and mobile units
2 Spike Pullers
1 Utility Box
3 Nolan Carts
1 Rail Grinder
10 Hi Rail Gear Sets
8 Rail Carts – push
1 Thermite Welding set/ Beam
Misc Track Tools
6 Snow Plows
Misc. Buckets/Fork
Grand Total \$ \$5,800.00

EXHIBIT A-1

Merchandise

W. J Riegel & Sons, Inc.

Inventory

May 18, 2009

Rails – Misc Lengths 1042/L.F @ 2.50 = \$2,605.00

Tie Plates – Misc Sizes 1670 @ .50 = \$ 825.00

Frogs – Misc Sizes 12ea @ \$100.00 = \$ 1,200.00

Switch Stands 40 @ 25.00 = \$1,000.00

Joint Bars – 10 @ \$10.00 = \$ 1,900.00

Ties / Switch Timber Relay 120 each @ \$10.00 = \$1,200.00

Hook Plates – 255/each @ \$3.00 = \$765.00

Comp Joint 24 pair @ \$50.00 = \$1,200.00

Rail Anchors 1525/each @ .75 = \$1,143.00

Switch Rods 60/each @ 10.00 = \$ 600.00

Switch Points 11prs @ \$100.00 each = \$1,100.00

Track Bolts and Spikes Misc. = \$625.00

Grand Total of \$ 14,163.00

In re W.J. RIEGEL & SONS, INC.
Debtor

Case No. _____

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT

Debtor claims the exemptions to which debtor is entitled under:
(Check one box)

- 11 U.S.C. §522(b)(2)
- 11 U.S.C. §522(b)(3)

Check if debtor claims a homestead exemption that exceeds \$136,875.

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
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NONE.

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN					
Account No.								
Albany County Division of Finance 112 State Street Room 800 Albany, NY 12207			Real Property Taxes					
		-	Value \$ 226,000.00				90,000.00	0.00
Account No.								
Atlantic Track and Turnout P.O. Box 827234 Philadelphia, PA 19182-7234			Material Supplier on Improvements					
		-	Value \$ 43,000.00				43,000.00	43,000.00
Account No.								
Internal Revenue Service Department of the Treasury Andover, MA 05501-0012			Selkirk, New York (Subject to Tax Liens)			X		
		-	Value \$ 912,104.15				500,000.00	410,000.00
Account No.								
NYS Department of Taxation & Finance Attn: Bankruptcy Insolvency Unit P.O. Box 5300 Albany, NY 12205-0300			Selkirk, New York (Subject to Tax Liens)			X		
		-	Value \$ 912,104.15				1,000,000.00	910,000.00
Subtotal (Total of this page)							1,633,000.00	1,363,000.00
Total (Report on Summary of Schedules)							1,633,000.00	1,363,000.00

0 continuation sheets attached

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

 Domestic support obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

 Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

 Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

 Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

 Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

 Deposits by individuals

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

 Taxes and certain other debts owed to governmental units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

 Commitments to maintain the capital of an insured depository institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

 Claims for death or personal injury while debtor was intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

1 continuation sheets attached

In re W.J. RIEGEL & SONS, INC.
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.								
NYS Department of Labor State Campus Building 12 Albany, NY 12240-0002		-						0.00
			Obligations from Prior Case				28,000.00	28,000.00
Account No.								
Account No.								
Account No.								
Account No.								

Sheet 1 of 1 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal (Total of this page)	28,000.00	0.00	28,000.00
Total (Report on Summary of Schedules)	28,000.00	0.00	28,000.00

In re W.J. RIEGEL & SONS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. Ann Furman 26 LaGrange Road Delmar, NY 12054		-				24,200.00
Account No. Atlantic Track and Turnout P.O. Box 827234 Philadelphia, PA 19182-7234		-				133,000.00
Account No. Century Group P.O. Box 228 Sulphur, LA 70664-0228		-				14,853.40
Account No. Critech Manufacturing, Inc. 185 Claireport Cres Etobicoke Ontario Canada M9W 6P7		-				627.92
Subtotal (Total of this page)						172,681.32

2 continuation sheets attached

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. Glens Falls Business Machine P.O. Box 509 32-34 Dix Avenue Glens Falls, NY 12801		-				282.20
Account No. Harrison & Burrowes Bridge Constructors P.O. Box 335 Glenmont, NY 12077		-				10,000.00
Account No. MVP Health Care, Inc. P.O. Box 2207 Schenectady, NY 12301		-				9,948.40
Account No. National Grid 300 Erie Boulevard West Syracuse, NY 13202		-				1,682.39
Account No. Teal Becker & Chiamonte, CPA's PC Certified Public Accountants 7 Washington Square Albany, NY 12205		-				7,142.50
Sheet no. <u>1</u> of <u>2</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	29,055.49

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. Tech Valley P.O. Box 386 Albany, NY 12201		-				1,215.71
Account No. Terry Haggerty Tire Co. 980 Broadway Albany, NY 12204		-				1,327.31
Account No. Verizon Wireless P.O. Box 15108 Albany, NY 12212-5108		-				2,016.23
Account No. 						
Account No. 						

Sheet no. 2 of 2 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page)

4,559.25

Total
(Report on Summary of Schedules)

206,296.06

In re W.J. RIEGEL & SONS, INC. Case No. _____
 Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
<p>McFarland Cascade Pole & Lumber Company 1640 East Marc Street Tacoma, WA 98421</p>	<p>Lease for outdoor storage of poles (\$2,400.00 per month) - approximately 2.6 Acres at 10 Bridge Street in Selkirk, NY</p>
<p>Peter McKee, Associate Broker Re/Max Premier 180 Delaware Avenue Delmar, NY 12054</p>	<p>Exclusive Right to Sell Listing Agreement, dated December, 2008.</p>

In re W.J. RIEGEL & SONS, INC.
 Debtor

Case No. _____

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
John C. Riegel 26 Glendale Avenue Delmar, NY 12054	Internal Revenue Service Department of the Treasury Andover, MA 05501-0012
John C. Riegel 26 Glendale Avenue Delmar, NY 12054	NYS Department Taxation & Finance Attn: Bankruptcy Insolvency Unit P.O. Box 5300 Albany, NY 12205-0300

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor(s)

SCHEDULE I - CURRENT INCOME OF INDIVIDUAL DEBTOR(S)

The column labeled "Spouse" must be completed in all cases filed by joint debtors and by every married debtor, whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. Do not state the name of any minor child. The average monthly income calculated on this form may differ from the current monthly income calculated on Form 22A, 22B, or 22C.

Debtor's Marital Status: N/A	DEPENDENTS OF DEBTOR AND SPOUSE	
	RELATIONSHIP(S): N/A	AGE(S): N/A
Employment:	DEBTOR	SPOUSE
Occupation	THE DEBTOR OPERATES A CONSTRUCTION, MAINTENANCE AND REPAIR COMPANY SPECIALIZING IN RAILROAD BUSINESS	
Name of Employer	N/A	
How long employed	N/A	
Address of Employer	N/A	

	DEBTOR	SPOUSE
INCOME: (Estimate of average or projected monthly income at time case filed)		
1. Monthly gross wages, salary, and commissions (Prorate if not paid monthly)	\$ 0.00	\$ 0.00
2. Estimate monthly overtime	\$ 0.00	\$ 0.00
3. SUBTOTAL	\$ 0.00	\$ 0.00
4. LESS PAYROLL DEDUCTIONS		
a. Payroll taxes and social security	\$ 0.00	\$ 0.00
b. Insurance	\$ 0.00	\$ 0.00
c. Union dues	\$ 0.00	\$ 0.00
d. Other (Specify): _____	\$ 0.00	\$ 0.00
5. SUBTOTAL OF PAYROLL DEDUCTIONS	\$ 0.00	\$ 0.00
6. TOTAL NET MONTHLY TAKE HOME PAY	\$ 0.00	\$ 0.00
7. Regular income from operation of business or profession or farm (Attach detailed statement)	\$ 0.00	\$ 0.00
8. Income from real property	\$ 0.00	\$ 0.00
9. Interest and dividends	\$ 0.00	\$ 0.00
10. Alimony, maintenance or support payments payable to the debtor for the debtor's use or that of dependents listed above	\$ 0.00	\$ 0.00
11. Social security or government assistance (Specify): _____	\$ 0.00	\$ 0.00
12. Pension or retirement income	\$ 0.00	\$ 0.00
13. Other monthly income (Specify): <u>CONTRACTS</u>	\$ 195,000.00	\$ 0.00
	\$ 0.00	\$ 0.00
14. SUBTOTAL OF LINES 7 THROUGH 13	\$ 195,000.00	\$ 0.00
15. AVERAGE MONTHLY INCOME (Add amounts shown on lines 6 and 14)	\$ 195,000.00	\$ 0.00
16. COMBINED AVERAGE MONTHLY INCOME: (Combine column totals from line 15)	\$ 195,000.00	

(Report also on Summary of Schedules and, if applicable, on Statistical Summary of Certain Liabilities and Related Data)

17. Describe any increase or decrease in income reasonably anticipated to occur within the year following the filing of this document:

In re W.J. RIEGEL & SONS, INC.

Case No. _____

Debtor(s)

SCHEDULE J - CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)

Complete this schedule by estimating the average or projected monthly expenses of the debtor and the debtor's family at time case filed. Prorate any payments made bi-weekly, quarterly, semi-annually, or annually to show monthly rate. The average monthly expenses calculated on this form may differ from the deductions from income allowed on Form 22A or 22C.

Check this box if a joint petition is filed and debtor's spouse maintains a separate household. Complete a separate schedule of expenditures labeled "Spouse."

1. Rent or home mortgage payment (include lot rented for mobile home)		\$	<u>0.00</u>
a. Are real estate taxes included?	Yes <u> </u> No <u>X</u>		
b. Is property insurance included?	Yes <u> </u> No <u>X</u>		
2. Utilities:		\$	<u>0.00</u>
a. Electricity and heating fuel		\$	<u>0.00</u>
b. Water and sewer		\$	<u>0.00</u>
c. Telephone		\$	<u>0.00</u>
d. Other _____		\$	<u>0.00</u>
3. Home maintenance (repairs and upkeep)		\$	<u>0.00</u>
4. Food		\$	<u>0.00</u>
5. Clothing		\$	<u>0.00</u>
6. Laundry and dry cleaning		\$	<u>0.00</u>
7. Medical and dental expenses		\$	<u>0.00</u>
8. Transportation (not including car payments)		\$	<u>0.00</u>
9. Recreation, clubs and entertainment, newspapers, magazines, etc.		\$	<u>0.00</u>
10. Charitable contributions		\$	<u>0.00</u>
11. Insurance (not deducted from wages or included in home mortgage payments)			
a. Homeowner's or renter's		\$	<u>0.00</u>
b. Life		\$	<u>0.00</u>
c. Health		\$	<u>0.00</u>
d. Auto		\$	<u>0.00</u>
e. Other _____		\$	<u>0.00</u>
12. Taxes (not deducted from wages or included in home mortgage payments)			
(Specify) _____		\$	<u>0.00</u>
13. Installment payments: (In chapter 11, 12, and 13 cases, do not list payments to be included in the plan)			
a. Auto		\$	<u>0.00</u>
b. Other _____		\$	<u>0.00</u>
c. Other _____		\$	<u>0.00</u>
14. Alimony, maintenance, and support paid to others		\$	<u>0.00</u>
15. Payments for support of additional dependents not living at your home		\$	<u>0.00</u>
16. Regular expenses from operation of business, profession, or farm (attach detailed statement)		\$	<u>191,950.00</u>
17. Other _____		\$	<u>0.00</u>
Other _____		\$	<u>0.00</u>

18. AVERAGE MONTHLY EXPENSES (Total lines 1-17. Report also on Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data.)

\$	<u>191,950.00</u>
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19. Describe any increase or decrease in expenditures reasonably anticipated to occur within the year following the filing of this document:

THE COMPANY FACES A LOSS OF PROPERTY DUE TO A TAX SALE; THE COMPANY INTENDS TO SELL ALL OF ITS ASSETS.

20. STATEMENT OF MONTHLY NET INCOME

a. Average monthly income from Line 15 of Schedule I	\$	<u>195,000.00</u>
b. Average monthly expenses from Line 18 above	\$	<u>191,950.00</u>
c. Monthly net income (a. minus b.)	\$	<u>3,050.00</u>

In re: W.J. Riegel & Sons, Inc.

STATEMENT OF EXPENSES

(Attachment to Schedule "J")

Cost of Goods Sold:	\$ 125,000.00
Wages to Employees/Benefit Plan:	22,000.00
Officer Compensation (John C. Riegel):	4,250.00
Interest:	5,500.00
Taxes and Fees:	5,500.00
Insurance:	13,000.00
Equipment Rentals:	6,000.00
Fuel:	6,200.00
Other:	<u>4,500.00</u>
TOTAL:	\$ <u>191,950.00</u>

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

In re W.J. RIEGEL & SONS, INC.
Debtor(s)

Case No. _____
Chapter 11

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 25 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date June 5, 2009

Signature /s/ John C. Riegel
John C. Riegel
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
Northern District of New York**

In re W.J. RIEGEL & SONS, INC.

Debtor(s)

Case No. _____

Chapter 11

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT
\$2,340,374.00

SOURCE
2007 - 2008 -- Operation of Business

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE

3. Payments to creditors

None **Complete a. or b., as appropriate, and c.**

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR (SEE ATTACHED LIST)	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS \$0.00	AMOUNT STILL OWING \$0.00
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None c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
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4. Suits and administrative proceedings, executions, garnishments and attachments

None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
------------------------------------	----------------------	---------------------------------	--------------------------

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE (Several Dates)	DESCRIPTION AND VALUE OF PROPERTY
Internal Revenue Service Department of the Treasury Andover, MA 05501-0012		Accounts Receivable and Bank Accounts

5. Repossessions, foreclosures and returns

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
--	--	-----------------------------------

6. Assignments and receiverships

None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

None List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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8. Losses

None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Hodgson Russ, LLP 677 Broadway, Suite 301 Albany, NY 12207	April 6, 2009, paid by Walter J. Reigel, Jr.	\$6,000.00

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Hodgson Russ, LLP 677 Broadway, Suite 301 Albany, NY 12207	May 19, 2009, paid by Atlas Contracting Co., Inc.	\$5,000.00

10. Other transfers

- None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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- None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
Westfield Bank 141 Elm Street Westfield, MA 01085		\$200.00

12. Safe deposit boxes

- None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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13. Setoffs

- None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

None List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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15. Prior address of debtor

None If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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16. Spouses and Former Spouses

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
---------------------------------------	---------------	-----------------------

18 . Nature, location and name of business

None

a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
------	--	---------	--------------------	----------------------------

None

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None

a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
John Teevan, CPA Teal Becker and Chiaramonte, CPA's, P.C. 7 Washington Square Albany, NY 12205	Past 20 Years (+)

None

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
John Teevan, CPA	Teal Becker and Chiaramonte, CPA's, P.C. 7 Washington Square Albany, NY 12205	

None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
John Teevan, CPA	Teal Becker and Chiaramonte, CPA's, P.C. 7 Washington Square Albany, NY 12205

None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS
 NYS Department Taxation & Finance
 Attn: Bankruptcy Insolvency Unit
 P.O. Box 5300
 Albany, NY 12205-0300

 Internal Revenue Service
 Department of the Treasury
 Andover, MA 05501-0012

DATE ISSUED
 As of September 30, 2008 (Tax Returns)

 As of September 30, 2008 (Tax Returns)

20. Inventories

None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
May 8, 2009	Larry Bradway	\$14,163.00 (Cost Value)

None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
May 8, 2009	W.J. Riegel & Sons, Inc. 46 Bridge Street Selkirk, NY 12158

21. Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
------------------	--------------------	------------------------

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
John C. Riegel 26 Glendale Avenue Delmar, NY 12054	President	100%

22. Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
------	---------	--------------------

None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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23 . Withdrawals from a partnership or distributions by a corporation

- None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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24. Tax Consolidation Group.

- None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
----------------------------	--------------------------------------

25. Pension Funds.

- None If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)
W.J. Riegel & Sons, Inc. 401(k) Pension Plan	16-1157004

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date June 5, 2009

Signature /s/ John C. Riegel
John C. Riegel
President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

W. J. Riegel & Sons, Inc.

5/28/2009 4:52 PM

Register: 110 - Cash Account - Fleet

From 03/01/2009 through 05/28/2009

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2009			619 - Finance & Servic...	Service Charge	642.25	X		33,864.34
03/02/2009			1499 - Undeposited Fu...	Deposit		X	3,423.60	37,287.94
03/02/2009	Debit	John Ray & Son Inc.	131 - Inventory - Fuel		2,000.00	X		35,287.94
03/02/2009	Transfer	115- Payroll Account	115 - Payroll Account		5,000.00	X		30,287.94
03/02/2009	13083	Commissioner of Tax...	-split-	VOID:		X		30,287.94
03/02/2009	13084	John C Riegel	126 - Travel Advance		100.00	X		30,187.94
03/02/2009	13085	Capital One	2000 - Accounts Payable		510.63	X		29,677.31
03/02/2009	13086	D & W Diesel	522 - Repairs & Mainte...	VOID:		X		29,677.31
03/04/2009			-split-	Deposit		X	450.00	30,127.31
03/04/2009	Transfer	115- Payroll Account	115 - Payroll Account		2,500.00	X		27,627.31
03/04/2009	Transfer	110 - Cash Account - ...	129 - Notes Receivable...		880.08	X		26,747.23
03/04/2009	Transfer	110 - Cash Account - ...	129 - Notes Receivable...		900.00	X		25,847.23
03/04/2009	13087	W. Jerry Riegel	129 - Notes Receivable...		6,000.00	X		19,847.23
03/04/2009	13088	John C Riegel	129 - Notes Receivable...		6,000.00	X		13,847.23
03/05/2009			-split-	Deposit		X	5,000.00	18,847.23
03/06/2009	Debit	Crystal Rock Water	617 - Office Supplies		38.13	X		18,809.10
03/06/2009	Transfer	110 - Cash Account - ...	129 - Notes Receivable...	VOID:		X		18,809.10
03/06/2009	Transfer	110 - Cash Account - ...	129 - Notes Receivable...		669.37	X		18,139.73
03/06/2009	13089	All Equipment Trans...	2000 - Accounts Payable		3,657.90	X		14,481.83
03/06/2009	13090	Critech	2000 - Accounts Payable		672.44	X		13,809.39
03/06/2009	13091	Murphy Overhead D...	2000 - Accounts Payable		126.36	X		13,683.03
03/06/2009	13092	MVP Health Care	2000 - Accounts Payable		4,122.20	X		9,560.83
03/06/2009	13093	Saftey Kleen	2000 - Accounts Payable		279.84	X		9,280.99
03/06/2009	13094	Seneca Railroad & M...	2000 - Accounts Payable		3,431.88	X		5,849.11
03/06/2009	13095	Tech Valley	2000 - Accounts Payable		815.39	X		5,033.72
03/09/2009			-split-	Deposit		X	3,807.00	8,840.72
03/09/2009			129 - Notes Receivable...	Deposit		X	100.00	8,940.72
03/09/2009	Debit	110 - Cash Account - ...	129 - Notes Receivable...		19,000.00	X		-10,059.28
03/09/2009	Transfer	110 - Cash Account - ...	129 - Notes Receivable...		810.00	X		-10,869.28
03/10/2009			-split-	Deposit		X	0.00	-10,869.28
03/10/2009	Transfer	110 - Cash Account - ...	129 - Notes Receivable...		2,000.00	X		-12,869.28
03/10/2009	Transfer	Atlas Contractng	129 - Notes Receivable...	VOID:		X		-12,869.28
03/11/2009	Debit	EZ Pass	536 - Tolls & Permits - ...		70.00	X		-12,939.28
03/11/2009	Debit	EZ Pass	536 - Tolls & Permits - ...		15.00	X		-12,954.28
03/12/2009	13096	New York State Sale...	-split-		1,570.58			-14,524.86
03/23/2009			-split-	Deposit		X	5,378.34	-9,146.52
03/25/2009	13097	Midway Industrial S...	2000 - Accounts Payable		814.85	X		-9,961.37
03/25/2009	13098	New England Railwa...	2000 - Accounts Payable	Port of Albany ...	1,321.20	X		-11,282.57
03/26/2009			-split-	Deposit		X	0.00	-11,282.57
03/26/2009	13099	Capital One	2000 - Accounts Payable	Replaces with ...	318.16	X		-11,600.73

W. J. Riegel & Sons, Inc.

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Register: 110 · Cash Account - Fleet

From 03/01/2009 through 05/28/2009

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/30/2009	13100	Albany Asphalt	2000 · Accounts Payable		231.03	X		-11,831.76
03/30/2009	13101	Albany Hydraulic	2000 · Accounts Payable		50.61	X		-11,882.37
03/30/2009	13102	Atlantic Track & Tur...	2000 · Accounts Payable	VOID:		X		-11,882.37
03/30/2009	13103	Delmar Printers	2000 · Accounts Payable		297.00	X		-12,179.37
03/30/2009	13104	MVP Health Care	2000 · Accounts Payable		4,122.20	X		-16,301.57
03/30/2009	13105	National Grid	2000 · Accounts Payable	VOID:		X		-16,301.57
03/30/2009	13106	Teal, Becker & Chair...	2000 · Accounts Payable	VOID:		X		-16,301.57
03/30/2009	13107	Terry Haggerty Tire ...	2000 · Accounts Payable	VOID:		X		-16,301.57
03/30/2009	13108	Walter S. Pratt & So...	2000 · Accounts Payable		109.35	X		-16,410.92
03/31/2009	13109	National Grid	2000 · Accounts Payable		4,617.68	X		-21,028.60
03/31/2009	13110	Terry Haggerty Tire ...	2000 · Accounts Payable		1,300.00	X		-22,328.60
04/01/2009			619 · Finance & Servic...	Service Charge	492.08	X		-22,820.68
04/03/2009			129 · Notes Receivable...	Deposit		X	100.00	-22,720.68
04/03/2009	debit	IRS	224CC · Notes Payable...		5,290.83	X		-28,011.51
04/07/2009			129 · Notes Receivable...	Deposit		X	100.00	-27,911.51
04/07/2009	Debit	Crystal Rock Water	617 · Office Supplies		48.39	X		-27,959.90
04/10/2009			-split-	Deposit		X	0.00	-27,959.90
04/14/2009			129 · Notes Receivable...	Deposit		X	100.00	-27,859.90
04/14/2009	Debit	Waste Management o...	2000 · Accounts Payable		291.92	X		-28,151.82
04/15/2009	13111	Bailey's Garage	2000 · Accounts Payable		628.75	X		-28,780.57
04/16/2009	409Adj		110 · Cash Account - F...	Critech		X	672.44	-28,108.13
04/16/2009	409Adj		110 · Cash Account - F...	Murphy Overh...		X	126.36	-27,981.77
04/16/2009	409Adj		110 · Cash Account - F...	MVP Health C...		X	4,122.20	-23,859.57
04/16/2009	409Adj		110 · Cash Account - F...	Saftey Kleen		X	279.84	-23,579.73
04/16/2009	409Adj		110 · Cash Account - F...	Seneca Railraad		X	3,431.88	-20,147.85
04/16/2009	409Adj		110 · Cash Account - F...	Tech Valley		X	815.39	-19,332.46
04/16/2009	409Adj		110 · Cash Account - F...	Midway Indust...		X	814.85	-18,517.61
04/16/2009	409Adj		110 · Cash Account - F...	New England ...		X	1,321.20	-17,196.41
04/16/2009	409Adj		110 · Cash Account - F...	Capital One		X	318.16	-16,878.25
04/16/2009	409Adj		110 · Cash Account - F...	Albany Asphalt		X	231.03	-16,647.22
04/16/2009	409Adj		110 · Cash Account - F...	Albany Hydraul...		X	50.61	-16,596.61
04/16/2009	409Adj		110 · Cash Account - F...	Delmar Printers		X	297.00	-16,299.61
04/16/2009	409Adj		110 · Cash Account - F...	MVP Health C...		X	4,122.20	-12,177.41
04/16/2009	409Adj		110 · Cash Account - F...	Teal Becker & ...		X		-12,177.41
04/16/2009	409Adj		110 · Cash Account - F...	Walter S Pratt		X	109.35	-12,068.06
04/16/2009	409Adj		110 · Cash Account - F...	National Grid		X	4,617.68	-7,450.38
04/16/2009	409Adj		110 · Cash Account - F...	Terry Haggerty		X	1,300.00	-6,150.38
04/16/2009	409Adj		110 · Cash Account - F...	Waste Manage...		X	291.92	-5,858.46
04/16/2009	409Adj		110 · Cash Account - F...	Baileys Garage		X	628.75	-5,229.71
04/16/2009	409Adj		-split-	All Equipment		X	3,657.90	-1,571.81

W. J. Riegel & Sons, Inc.

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Register: 110 - Cash Account - Fleet

From 03/01/2009 through 05/28/2009

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/20/2009	13112	New York State Sale...	-split-		867.99	X		-2,439.80
04/23/2009			129 - Notes Receivable...	Deposit		X	800.00	-1,639.80
04/23/2009	Debit	Capital One	2000 - Accounts Payable		536.72			-2,176.52
04/23/2009	Debit	EZ Pass	536 - Tolls & Permits - ...		15.00	X		-2,191.52
04/30/2009	Debit	Crystal Rock Water	617 - Office Supplies		48.39			-2,239.91
05/01/2009			619 - Finance & Servic...	Service Charge	231.06	X		-2,470.97
05/04/2009	debit	MVP Health Care	2000 - Accounts Payable		5,400.20	X		-7,871.17
05/18/2009	509Adjmt		129 - Notes Receivable...	Riegel Bills pd ...		X	5,400.20	-2,470.97
05/19/2009	Debit	Seneca Railroad & M...	2000 - Accounts Payable		1,600.00	*		-4,070.97
05/19/2009	13113	Abele Tractor	2000 - Accounts Payable		648.00			-4,718.97
05/19/2009	13114	Albany Hydraulic	2000 - Accounts Payable		118.60	*		-4,837.57
05/19/2009	13115	All Equipment Trans...	2000 - Accounts Payable		5,417.40			-10,254.97
05/19/2009	13116	Bailey's Garage	2000 - Accounts Payable		1,157.79	*		-11,412.76
05/19/2009	13117	Blue Diamond Septic	2000 - Accounts Payable		407.16	*		-11,819.92
05/19/2009	13118	Capitaland Filters	2000 - Accounts Payable		176.90			-11,996.82
05/19/2009	13119	Critech	2000 - Accounts Payable		627.92			-12,624.74
05/19/2009	13120	Francisco Equipment	2000 - Accounts Payable		2,572.33			-15,197.07
05/19/2009	13121	Glens Falls Business ...	2000 - Accounts Payable		282.20			-15,479.27
05/19/2009	13122	New England Railwa...	2000 - Accounts Payable		5,305.60			-20,784.87
05/19/2009	13123	Ravena Welding	2000 - Accounts Payable		575.27			-21,360.14
05/19/2009	13124	Safety Kleen	2000 - Accounts Payable		274.15	*		-21,634.29
05/19/2009	13125	Solutions By Design,...	2000 - Accounts Payable		75.60	*		-21,709.89
05/19/2009	13126	Take Care Health Sys...	2000 - Accounts Payable		330.00	*		-22,039.89
05/19/2009	13127	Terry Haggerty Tire ...	2000 - Accounts Payable		1,343.01			-23,382.90
05/19/2009	13128	Waste Management o...	2000 - Accounts Payable		294.31	*		-23,677.21
05/19/2009	13129	Wicked Smart	2000 - Accounts Payable		535.84			-24,213.05
05/19/2009	510Adjmt		110 - Cash Account - F...			*	118.60	-24,094.45
05/19/2009	510Adjmt		110 - Cash Account - F...			*	1,157.79	-22,936.66
05/19/2009	510Adjmt		110 - Cash Account - F...			*	407.16	-22,529.50
05/19/2009	510Adjmt		110 - Cash Account - F...			*	274.15	-22,255.35
05/19/2009	510Adjmt		110 - Cash Account - F...			*	75.60	-22,179.75
05/19/2009	510Adjmt		110 - Cash Account - F...			*	330.00	-21,849.75
05/19/2009	510Adjmt		110 - Cash Account - F...			*	294.31	-21,555.44
05/19/2009	510Adjmt		-split-			*	1,600.00	-19,955.44

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

In re W.J. RIEGEL & SONS, INC.
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.....	\$	_____*
Prior to the filing of this statement I have received.....	\$	_____11,000.00
Balance Due.....	\$	_____**

* AS ALLOWED BY COURT

** TO BE DETERMINED BY COURT

2. The source of the compensation paid to me was:

Debtor Other (specify): Atlas Contracting Co., Inc.; Walter J. Riegel, Jr.

3. The source of compensation to be paid to me is:

Debtor Other (specify):

4. 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.

5. 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]

Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.

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

Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.

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: June 5, 2009

/s/ Richard L. Weisz
RICHARD L. WEISZ, ESQ.
HODGSON RUSS LLP
677 Broadway, Suite 301
Albany, NY 12207
518-465-2333 Fax: 518-465-1567

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

In re W.J. RIEGEL & SONS, INC.
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
John C. Riegel 26 Glendale Avenue Delmar, NY 12054			Common Shares 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 June 5, 2009

Signature /s/ John C. Riegel
John C. Riegel
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
NORTHERN DISTRICT OF NEW YORK**

In re W.J. RIEGEL & SONS, INC. ,

Debtor

Case No.

Chapter 11

Social Security No(s). and all Employer's Tax Identification No(s). *[if any]*
16-1157004

CERTIFICATION OF MAILING MATRIX

I,(we), Richard L. Weisz, Esq., the attorney for the debtor/petitioner (or, if appropriate, the debtor(s) or petitioner(s)) hereby certify under the penalties of perjury that the above/attached mailing matrix has been compared to and contains the names, addresses and zip codes of all persons and entities, as they appear on the schedules of liabilities/list of creditors/list of equity security holders, or any amendment thereto filed herewith.

Dated: June 5, 2009

/s/ Richard L. Weisz, Esq.

Richard L. Weisz, Esq.

Attorney for Debtor/Petitioner
(Debtor(s)/Petitioner(s))

Albany County Division of Finance
112 State Street
Room 800
Albany, NY 12207

Ann Furman
26 LaGrange Road
Delmar, NY 12054

Atlantic Track and Turnout
P.O. Box 827234
Philadelphia, PA 19182-7234

Century Group
P.O. Box 228
Sulphur, LA 70664-0228

Critech Manufacturing, Inc.
185 Claireport Cres Etobicoke
Ontario
Canada M9W 6P7

Glens Falls Business Machine
P.O. Box 509
32-34 Dix Avenue
Glens Falls, NY 12801

Harrison & Burrowes Bridge Constructors
P.O. Box 335
Glenmont, NY 12077

Internal Revenue Service
Bankruptcy Insolvency Unit, 5th Floor
Leo O'Brien Building, 1 Clinton Avenue
Albany, NY 12207

Internal Revenue Service
Department of the Treasury
Andover, MA 05501-0012

John C. Riegel
26 Glendale Avenue
Delmar, NY 12054

Kevin Purcell, Esq.
United States Trustee's Office
74 Chapel Street
Albany, NY 12207

McFarland Cascade Pole & Lumber Company
1640 East Marc Street
Tacoma, WA 98421

MVP Health Care, Inc.
P.O. Box 2207
Schenectady, NY 12301

National Grid
300 Erie Boulevard West
Syracuse, NY 13202

NYS Department of Labor
State Campus
Building 12
Albany, NY 12240-0002

NYS Department of Taxation & Finance
Attn: Bankruptcy Insolvency Unit
P.O. Box 5300
Albany, NY 12205-0300

NYS Department Taxation & Finance
Attn: Bankruptcy Insolvency Unit
P.O. Box 5300
Albany, NY 12205-0300

Peter McKee, Associate Broker
Re/Max Premier
180 Delaware Avenue
Delmar, NY 12054

Teal Becker & Chiaramonte, CPA's PC
Certified Public Accountants
7 Washington Square
Albany, NY 12205

Tech Valley
P.O. Box 386
Albany, NY 12201

Terry Haggerty Tire Co.
980 Broadway
Albany, NY 12204

United States Attorney
Northern District of New York
P.O. Box 7198
Syracuse, NY 13261-7198

Verizon Wireless
P.O. Box 15108
Albany, NY 12212-5108

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

In re W.J. RIEGEL & SONS, INC.
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 W.J. RIEGEL & SONS, INC. 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*]

June 5, 2009

Date

/s/ Richard L. Weisz, Esq.

Richard L. Weisz, Esq.

Signature of Attorney or Litigant

Counsel for W.J. RIEGEL & SONS, INC.

Hodgson Russ LLP

677 Broadway, Suite 301

Albany, NY 12207

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