

B1 (Official Form 1) (12/11)

United States Bankruptcy Court Southern District of New York	Voluntary Petition
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Name of Debtor (if individual, enter Last, First, Middle): N.F.K.A. Corp., D/B/A Acappella	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 22-3303727	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. & Street, City, and State): 1 Hudson Street New York, NY 10013	Street Address of Joint Debtor (No. & Street, City, and State):
ZIP CODE 10013-0000	ZIP CODE
County of Residence or of the Principal Place of Business: New York	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP CODE	ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):

<p>Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p>Nature of Business (Check one box.)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p>	<p>Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p>
<p>Chapter 15 Debtors</p> <p>Country of debtor's center of main interests:</p> <p>Each country in which a foreign proceeding by, regarding, or against debtor is pending:</p>	<p>Tax-Exempt Entity (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p>Nature of Debts (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>

<p>Filing Fee (Check one box.)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p>Check one box: Chapter 11 Debtors</p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>).</p> <p>-----</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
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<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p> <p>Estimated Number of Creditors</p> <p><input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000</p> <p>Estimated Assets</p> <p><input checked="" type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p> <p>Estimated Liabilities</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): N.F.K.A. Corp., D/B/A/ Acappella	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed: - None -	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: - 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 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>		
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			

(Name of landlord that obtained judgment)			

(Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included 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.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): N.F.K.A. Corp., D/B/A/ Acappella</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X _____ Signature of Attorney for Debtor(s) Edward Neiger 1002 Printed Name of Attorney for Debtor(s)</p> <p>Neiger LLP Firm Name</p> <p>151 West 46th Street 4th Floor New York, NY 10036</p> <p>_____ Address</p> <p style="text-align: right;">Email:eneiger@neigerllp.com</p> <p>212-267-7342 Fax:212-918-3427 _____ Telephone Number</p> <p>_____ Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose social security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>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.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual Sergio Zherka</p> <p>_____ Printed Name of Authorized Individual President</p> <p>_____ Title of Authorized Individual</p> <p>_____ Date</p>	

B4 (Official Form 4) (12/07)

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

In re N.F.K.A. Corp., D/B/A/ Acappella

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>
Aamway Service Company Inc. 57 Bay 7th Street Brooklyn, NY 11228	Aamway Service Company Inc. 57 Bay 7th Street Brooklyn, NY 11228	Air Conditioning Services		5,500.00
Accurate Energy Group 2255 Centre Avenue Suite 101 Bellmore, NY 11710	Accurate Energy Group 2255 Centre Avenue Suite 101 Bellmore, NY 11710	Water & Sewer		3,470.49
Avanti Enterprises, Inc. 50 Division Place Brooklyn, NY 11222	Avanti Enterprises, Inc. 50 Division Place Brooklyn, NY 11222	Goods Sold		10,000.00
Cadet Importers Ltd. 19 Oxford Avenue Yonkers, NY 10710	Cadet Importers Ltd. 19 Oxford Avenue Yonkers, NY 10710	Wine/Liquor		4,500.00
Community Media LLC 515 Canal Street Unit 1C New York, NY 10013	Community Media LLC 515 Canal Street Unit 1C New York, NY 10013	Advertisement		5,000.00
Di Palo Fine Foods Inc. 200 Grand Street New York, NY 10013	Di Palo Fine Foods Inc. 200 Grand Street New York, NY 10013	Goods Sold		8,400.00
Down East Seafood, Inc. 311 Manida Street Bronx, NY 10474	Down East Seafood, Inc. 311 Manida Street Bronx, NY 10474	Seafood		10,000.00
Empire Merchants 16 Bridgewater Street Brooklyn, NY 11222	Empire Merchants 16 Bridgewater Street Brooklyn, NY 11222	Wine/Liquor		4,800.00
Headley LLC 207 West 25th Street New York, NY 10001	Headley LLC 207 West 25th Street New York, NY 10001	Landlord		90,359.95
Jeraci Food Distributors, Inc. 90 Fairview Park Drive Elmsford, NY 10523	Jeraci Food Distributors, Inc. 90 Fairview Park Drive Elmsford, NY 10523	Grocery		8,000.00

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

In re N.F.K.A. Corp., D/B/A/ Acappella

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Lipsky, Goodkin & Co., P.C. Certified Public Accountants 120 West 45th Street New York, NY 10036	Lipsky, Goodkin & Co., P.C. Certified Public Accountants 120 West 45th Street New York, NY 10036	Services		35,000.00
London Meat Company 56 Little West 12th Street New York, NY 10014	London Meat Company 56 Little West 12th Street New York, NY 10014	Goods Sold		13,000.00
Montcalm Wine Importers, Ltd. 7 World Trade Center 250 Greenwich Street 3rd Floor New York, NY 10007	Montcalm Wine Importers, Ltd. 7 World Trade Center 250 Greenwich Street New York, NY 10007	Wine/Liquor		3,400.00
N.Y.S. Dept. of Tax and Fin Bankruptcy Section PO Box 5300 Albany, NY 12205	N.Y.S. Dept. of Tax and Fin Bankruptcy Section PO Box 5300 Albany, NY 12205	Taxes	Contingent Disputed	1,506,351.58
New York State Insurance Fund 199 Church Street New York, NY 10013	New York State Insurance Fund 199 Church Street New York, NY 10013	Insurance	Disputed	55,000.00
Padania Wines NY LLC 18-13 42nd Street Astoria, NY 11105	Padania Wines NY LLC 18-13 42nd Street Astoria, NY 11105	Wine/Liquor		4,000.00
Ranieri Fine Foods 278 Metropolitan Avenue Brooklyn, NY 11211	Ranieri Fine Foods 278 Metropolitan Avenue Brooklyn, NY 11211	Goods Sold		4,200.00
Soilair Selections 1120 Sixth Avenue New York, NY 10036	Soilair Selections 1120 Sixth Avenue New York, NY 10036	Wine/Liquor		4,000.00
Vinvino Wine Co., Inc. 621 West 46th Street New York, NY 10036	Vinvino Wine Co., Inc. 621 West 46th Street New York, NY 10036	Wine/Liquor		3,800.00
White Plains Linen 4 John Walsh Blvd. Peekskill, NY 10566	White Plains Linen 4 John Walsh Blvd. Peekskill, NY 10566	Services		5,000.00

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

In re N.F.K.A. Corp., D/B/A/ Acappella
Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

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

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date July 3, 2012

Signature /s/ Sergio Zherka
Sergio Zherka
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.

AAMWAY SERVICE COMPANY INC.
57 BAY 7TH STREET
BROOKLYN, NY 11228

ACCURATE ENERGY GROUP
2255 CENTRE AVENUE
SUITE 101
BELLMORE, NY 11710

ACTION ENVIRONMENTAL SERVICES
451 FRELINGHUYSEN AVENUE
NEWARK, NJ 07114

AVANTI ENTERPRISES, INC.
50 DIVISION PLACE
BROOKLYN, NY 11222

CADET IMPORTERS LTD.
19 OXFORD AVENUE
YONKERS, NY 10710

CAROUSEL BEVERAGES
436 3RD AVENUE
BROOKLYN, NY 11215

CASSINELLI FOOD PRODUCTS
31-12 23RD AVENUE
ASTORIA, NY 11105

COMMUNITY MEDIA LLC
515 CANAL STREET
UNIT 1C
NEW YORK, NY 10013

CON EDISON
COOPER STATION
P.O. BOX 138
NEW YORK, NY 10276-0138

DI PALO FINE FOODS INC.
200 GRAND STREET
NEW YORK, NY 10013

DOWN EAST SEAFOOD, INC.
311 MANIDA STREET
BRONX, NY 10474

DOZORTSEV AND SONS ENTERPRISES, LTD.
10 21ST STREET
BUILDING B-2
BROOKLYN, NY 11232

EMPIRE MERCHANTS
16 BRIDGEWATER STREET
BROOKLYN, NY 11222

FRONT ROW SWEETS
1500 UTICA AVENUE
BROOKLYN, NY 11234

G&G DUCT CLEANING, INC.
25-03 BORDEN AVENUE
LONG ISLAND CITY, NY 11101

HEADLEY LLC
207 WEST 25TH STREET
NEW YORK, NY 10001

ILFORNO DISTRIBUTION
521 FAILE STREET
BRONX, NY 10474

JERACI FOOD DISTRIBUTORS, INC.
90 FAIRVIEW PARK DRIVE
ELMSFORD, NY 10523

LIEBER BROS.
65 COMMERCIAL AVENUE
GARDEN CITY, NY 11530

LIPSKY, GOODKIN & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
120 WEST 45TH STREET
NEW YORK, NY 10036

LONDON MEAT COMPANY
56 LITTLE WEST
12TH STREET
NEW YORK, NY 10014

MHW, LTD./ CAFFO BEVERAGES
1129 NORTHERN BLVD.
SUITE 410
MANHASSET, NY 11030

MONTCALM WINE IMPORTERS, LTD.
7 WORLD TRADE CENTER
250 GREENWICH STREET
3RD FLOOR
NEW YORK, NY 10007

N.Y.S. DEPT. OF TAX AND FIN
BANKRUPTCY SECTION
PO BOX 5300
ALBANY, NY 12205

NEW YORK STATE INSURANCE FUND
199 CHURCH STREET
NEW YORK, NY 10013

PADANIA WINES NY LLC
18-13 42ND STREET
ASTORIA, NY 11105

RANIERI FINE FOODS
278 METROPOLITAN AVENUE
BROOKLYN, NY 11211

SOILAIR SELECTIONS
1120 SIXTH AVENUE
NEW YORK, NY 10036

VERIZON
P.O. BOX 15124
ALBANY, NY 12212

VERTECH SYSTEMS INC.
P.O. BOX 565
AMITYVILLE, NY 11701

VINVINO WINE CO., INC.
621 WEST 46TH STREET
NEW YORK, NY 10036

WHITE PLAINS LINEN
4 JOHN WALSH BLVD.
PEEKSKILL, NY 10566

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

In re **N.F.K.A. Corp., D/B/A/ Acappella**

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 **N.F.K.A. Corp., D/B/A/ Acappella** 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*]

July 3, 2012

Date

/s/ Edward Neiger

Edward Neiger 1002

Signature of Attorney or Litigant

Counsel for **N.F.K.A. Corp., D/B/A/ Acappella**

Neiger LLP

151 West 46th Street

4th Floor

New York, NY 10036

212-267-7342 Fax:212-918-3427

jbodner@neigerllp.com