

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

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Elma Collision 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) 16-0985572	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): 6381 Seneca Street Elma, NY	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 14059	ZIP Code
County of Residence or of the Principal Place of Business: Erie	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): 6381 Seneca Street Elma, NY 14059	

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

<p align="center">Filing Fee (Check one box)</p> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	<p align="center">Chapter 11 Debtors</p> <p>Check one box:</p> <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input 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. 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"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000
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Estimated Assets

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

<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input checked="" 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
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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): Elma Collision Inc.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - 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>
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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):
Elma Collision 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/ Daniel E. Wisniewski
Signature of Attorney for Debtor(s)

Daniel E. Wisniewski
Printed Name of Attorney for Debtor(s)

Daniel E. Wisniewski, Atty.
Firm Name

232 Delaware Avenue, Suite 30
Buffalo, NY 14202-2009

Address

Email: dwisniewski@choiceonemail.com
(716) 847-8120 Fax: (716) 847-8122

Telephone Number

May 28, 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/ Mark M. Mingle
Signature of Authorized Individual

Mark M. Mingle
Printed Name of Authorized Individual

President
Title of Authorized Individual

May 28, 2009
Date

United States Bankruptcy Court
Western District of New York

In re Elma Collision 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>
Avis Rent a Car System, LLC 7894 Collections Center Drive Chicago, IL 60693-0078	Avis Rent a Car System, LLC 7894 Collections Center Drive Chicago, IL 60693-0078	Trade debt		972.00
Carquest PO Box 503628 Saint Louis, MO 63150-3628	Carquest PO Box 503628 Saint Louis, MO 63150-3628	Trade debt		11,647.00
Hemisphere Communications 5655 South Park Avenue Hamburg, NY 14075	Hemisphere Communications 5655 South Park Avenue Hamburg, NY 14075	Trade debt		3,789.00
HSBC Bank USA NA 1 HSBC Center, 26th Floor Buffalo, NY 14203	HSBC Bank USA NA 1 HSBC Center, 26th Floor Buffalo, NY 14203	Trade debt - business loan		31,921.00
Internet Service Group 121 Hamburg Street East Aurora, NY 14052	Internet Service Group 121 Hamburg Street East Aurora, NY 14052	Trade debt		698.00
James Nicosia 8 Cheryl Drive Buffalo, NY 14224	James Nicosia 8 Cheryl Drive Buffalo, NY 14224	Stock in Corporation - Elma Collision, Inc., 6381 Seneca Street, Elma, NY 14059		96,510.75 (0.00 secured)
LKQ Tripplett PO Box 7667 Akron, OH 44306	LKQ Tripplett PO Box 7667 Akron, OH 44306	Trade debt		1,100.00
Mark's Auto Parts 1970 William Street PO Box 72 Buffalo, NY 14206	Mark's Auto Parts 1970 William Street PO Box 72 Buffalo, NY 14206	Trade debt		1,320.00
Mitchell International PO Box 71654 Chicago, IL 60694-1654	Mitchell International PO Box 71654 Chicago, IL 60694-1654	Trade debt		3,826.00
National Fuel PO Box 4103 Buffalo, NY 14264-0001	National Fuel PO Box 4103 Buffalo, NY 14264-0001	Trade debt		12,471.00
NFADA 1144 Wehrle Drive PO Box 9019 Williamsville, NY 14231	NFADA 1144 Wehrle Drive PO Box 9019 Williamsville, NY 14231	Trade debt		900.00

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>
NYS Dept. of Taxation & Finance Bankruptcy Unit PO Box 5300 Albany, NY 12205-5300	NYS Dept. of Taxation & Finance Bankruptcy Unit PO Box 5300 Albany, NY 12205-5300	WT-DOL and Sales taxes		19,917.00
NYS Unemployment 4175 Transitowne Plaza Williamsville, NY 14221	NYS Unemployment 4175 Transitowne Plaza Williamsville, NY 14221	Unemployment tax		551.00
NYS Workmans Comp Board 20 Park Street Albany, NY 12207-1674	NYS Workmans Comp Board 20 Park Street Albany, NY 12207-1674	Worker's Compensation		2,000.00
Philipps & Brooks 76 Riley Street East Aurora, NY 14052	Philipps & Brooks 76 Riley Street East Aurora, NY 14052	Accounting Services		64,045.00
Siva-Windover 6494 Lake Avenue Orchard Park, NY 14127	Siva-Windover 6494 Lake Avenue Orchard Park, NY 14127	Trade debt		1,011.00
Unifirst Corporation 3999 Jeffrey Boulevard Buffalo, NY 14219	Unifirst Corporation 3999 Jeffrey Boulevard Buffalo, NY 14219	Trade debt		1,701.00
Univera Healthcare PO Box 318 Buffalo, NY 14240-1318	Univera Healthcare PO Box 318 Buffalo, NY 14240-1318	Trade debt		3,967.00
Verizon Wireless PO Box 17120 Tucson, AZ 85731-7120	Verizon Wireless PO Box 17120 Tucson, AZ 85731-7120	Trade debt		683.00
Wilberts Buick and GM Parts 1272 Salt Road Webster, NY 14580	Wilberts Buick and GM Parts 1272 Salt Road Webster, NY 14580	Trade debt		625.00

**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 **May 28, 2009**Signature **/s/ Mark M. Mingle**

Mark M. Mingle
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.

1-800 Radiator
2756 Transit Road
PO Box 11
West Seneca, NY 14224

Avis Rent a Car System, LLC
7894 Collections Center Drive
Chicago, IL 60693-0078

Carquest
PO Box 503628
Saint Louis, MO 63150-3628

Gillogly Chevrolet
1777 Union Road
West Seneca, NY 14224

Hemisphere Communications
5655 South Park Avenue
Hamburg, NY 14075

HSBC Bank USA NA
1 HSBC Center, 26th Floor
Buffalo, NY 14203

Internal Revenue Service
PO Box 21126
Philadelphia, PA 19114-0326

Internet Service Group
121 Hamburg Street
East Aurora, NY 14052

James Nicosia
8 Cheryl Drive
Buffalo, NY 14224

James Nicosia
c/o Peter Weinrib, Esq.
Gregory A. Pope Law Firm
5500 Main Street, Ste. 107
Buffalo, NY 14221

LKQ Tripplett
PO Box 7667
Akron, OH 44306

Mark's Auto Parts
1970 William Street
PO Box 72
Buffalo, NY 14206

Mike Barney Nissan
3676 Sheridan Drive
Amherst, NY 14226

Minivans and SUVs
2070 William Street
Buffalo, NY 14206

Mitchell International
PO Box 71654
Chicago, IL 60694-1654

Moore's Tire Sales
6300 Seneca Street
Elma, NY 14059

National Fuel
PO Box 4103
Buffalo, NY 14264-0001

NFADA
1144 Wehrle Drive
PO Box 9019
Williamsville, NY 14231

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

NYS Unemployment
4175 Transitowne Plaza
Williamsville, NY 14221

NYS Workmans Comp Board
20 Park Street
Albany, NY 12207-1674

Philipps & Brooks
76 Riley Street
East Aurora, NY 14052

Poster Compliance Center
3687 Mt. Diablo Blvd., Ste. B100
Lafayette, CA 94549

Premier Marketing Group
6 Rockwood Drive
PO Box 540
Manchester, ME 04351

Safety Kleen
Cluster II B3
5400 Legacy Drive
Plano, TX 75024

Siva-Windover
6494 Lake Avenue
Orchard Park, NY 14127

Transworld System
9525 Sweet Valley Drive
Valley View, OH 44125

Unifirst Corporation
3999 Jeffrey Boulevard
Buffalo, NY 14219

Univera Healthcare
PO Box 318
Buffalo, NY 14240-1318

Verizon Wireless
PO Box 17120
Tucson, AZ 85731-7120

Wilberts Buick and GM Parts
1272 Salt Road
Webster, NY 14580