

United States Bankruptcy Court
Western District of New York

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle):
Paul Rosa, 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):
DBA Rosa's Home Stores; AKA Rosa's Superstores; AKA Rosa's Home Center

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)
16-1169307

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):
2331 Union Road
Cheektowaga, NY
ZIP Code
14227

Street Address of Joint Debtor (No. and Street, City, and State):
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):
ZIP Code

Mailing Address of Joint Debtor (if different from street address):
ZIP Code

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

Type of Debtor
(Form of Organization)
(Check one box)
Individual (includes Joint Debtors)
See Exhibit D on page 2 of this form.
Corporation (includes LLC and LLP)
Partnership
Other (If debtor is not one of the above entities, check this box and state type of entity below.)

Nature of Business
(Check one box)
Health Care Business
Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)
Railroad
Stockbroker
Commodity Broker
Clearing Bank
Other
Tax-Exempt Entity
(Check box, if applicable)
Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)
Chapter 7
Chapter 9
Chapter 11
Chapter 12
Chapter 13
Chapter 15 Petition for Recognition of a Foreign Main Proceeding
Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts
(Check one box)
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."
Debts are primarily business debts.

Filing Fee (Check one box)
Full Filing Fee attached
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.
Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors
Check one box:
Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).
Check if:
Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).
Check all applicable boxes:
A plan is being filed with this petition.
Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

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
Estimated Assets
Estimated Liabilities

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): Paul Rosa, 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):
Paul Rosa, 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/ Camille W. Hill (NDNY)
Signature of Attorney for Debtor(s)

Camille W. Hill (NDNY 501876)
Printed Name of Attorney for Debtor(s)

Bond, Schoeneck & King, PLLC
Firm Name

One Lincoln Center
Syracuse, NY 13202

Address

Email: chill@bsk.com

(315) 218-8000 Fax: (315) 218-8100
Telephone Number

December 9, 2010
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

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/ Dean J. Rallo
Signature of Authorized Individual

Dean J. Rallo
Printed Name of Authorized Individual

President
Title of Authorized Individual

December 9, 2010
Date

United States Bankruptcy Court
Western District of New York

In re Paul Rosa, 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>
Action Industries, Inc. 5380 Highway 145 Tupelo, MS 38802	Action Industries, Inc. 5380 Highway 145 Tupelo, MS 38802	Cash letter of credit		408,951.05 (307,000.00 secured)
Ashley One Ashley Way Arcadia, WI 54612	Ashley One Ashley Way Arcadia, WI 54612	Trade debt		53,287.37
Broyhill One Broyhill Park Lenoir, NC 28633	Broyhill One Broyhill Park Lenoir, NC 28633	Trade debt		22,233.32
Buffalo News Inc. One News Plaza Buffalo, NY 14240	Buffalo News Inc. One News Plaza Buffalo, NY 14240	Services provided		173,287.11
Catnapper P.O. Box 159 Cleveland, TN 37364	Catnapper P.O. Box 159 Cleveland, TN 37364	Trade debt		24,161.09
Developers Diversified Realty 3300 Enterprise Parkway Beachwood, OH 44122	Developers Diversified Realty 3300 Enterprise Parkway Beachwood, OH 44122	Arrears under lease for real property	Disputed	46,785.96
Electrolux Financial Corp. 294 East Campusview Boulevard Columbus, OH 43235-4634	Electrolux Financial Corp. 294 East Campusview Boulevard Columbus, OH 43235-4634	Trade debt		192,764.69
General Electric (Floor Plan) G.E. Appliance Retail P.O. Box 640806 Pittsburgh, PA 15264	General Electric (Floor Plan) G.E. Appliance Retail P.O. Box 640806 Pittsburgh, PA 15264	Trade debt		55,811.31
Jackson Northeast P.O. Box 1359 Cleveland, TN 37364	Jackson Northeast P.O. Box 1359 Cleveland, TN 37364	Trade debt		27,158.66
Jofran 1 Jofran Way Norfolk, MA 02056	Jofran 1 Jofran Way Norfolk, MA 02056	Trade debt		43,374.71
Klaussner Furniture Industry Drawer 220 Asheboro, NC 27204	Klaussner Furniture Industry Drawer 220 Asheboro, NC 27204	Trade debt		187,472.46

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>
LG Electronics U.S.A., Inc. P.O. Box 73089 Chicago, IL 60673-7089	LG Electronics U.S.A., Inc. P.O. Box 73089 Chicago, IL 60673-7089	Trade debt		70,843.37
New York State Sales Tax P.O. Box 1506 New York, NY 10008-1506	New York State Sales Tax P.O. Box 1506 New York, NY 10008-1506	Sales tax		43,445.00
Royal Bedding 201 James Casey Drive Buffalo, NY 14206	Royal Bedding 201 James Casey Drive Buffalo, NY 14206	Trade debt		44,998.00
Simmons 320 Bowles Road Agawam, MA 01001-3823	Simmons 320 Bowles Road Agawam, MA 01001-3823	Trade debt		66,322.78
Time Warner Cable - Buffalo P.O. Box 2755 Buffalo, NY 14240	Time Warner Cable - Buffalo P.O. Box 2755 Buffalo, NY 14240	Services provided		26,516.48
Vaugh-Bassett Furniture Co. P.O. Box 1549 Galax, VA 24333	Vaugh-Bassett Furniture Co. P.O. Box 1549 Galax, VA 24333	Trade debt		126,133.22
Whirlpool Corporation 2000 N. State Road Benton Harbor, MI 49022-2692	Whirlpool Corporation 2000 N. State Road Benton Harbor, MI 49022-2692	Trade debt		130,524.39
WIVB-TV Attn: Accounts Receivable 90369 Collection Center Drive Chicago, IL 60693	WIVB-TV Attn: Accounts Receivable 90369 Collection Center Drive Chicago, IL 60693	Services provided		29,856.00
WKBW-TV 7 Broadcast Plaza Buffalo, NY 14202	WKBW-TV 7 Broadcast Plaza Buffalo, NY 14202	Services provided		16,950.00

**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 December 9, 2010Signature /s/ Dean J. Rallo

Dean J. Rallo
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
Western District of New York**

In re Paul Rosa, 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	\$	<u>80,000.00</u>
Prior to the filing of this statement I have received	\$	<u>80,000.00</u>
Balance Due	\$	<u>0.00</u>

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

Debtor Other (specify):

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]

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

CERTIFICATION

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

Dated: December 9, 2010

/s/ Camille W. Hill (NDNY

Camille W. Hill (NDNY 501876)
Bond, Schoeneck & King, PLLC
One Lincoln Center
Syracuse, NY 13202
(315) 218-8000 Fax: (315) 218-8100
chill@bsk.com

2-D Imaging
19 Amberwood Drive
West Amherst, NY 14228

A. Anderson
581 Highgate Avenue
Buffalo, NY 14215

A. Dafchik
125 D Elmhurst Street
Buffalo, NY 14216

A. Harris
74 Arden Avenue - Lower
Buffalo, NY 14215

A. Hollingsworth
90 Wright Avenue
Apt. 2
Buffalo, NY 14215

A. Jacobi
252 Southside Parkway
Buffalo, NY 14220

A. LaSalle
614 Seneca Road
Angola, NY 14006

A. Oliver
29 Stevens Avenue
Buffalo, NY 14215

A. Randaccio
8173 Driftwood Court
Buffalo, NY 14221

A. Rosini
463 Portage
Niagara Falls, NY 14303

A. Terrel
25 Kanter Street
Lower Apt.
Buffalo, NY 14210

Aaron Reuther
19 Benwood Avenue
Buffalo, NY 14214

Abumamra Abumamra
24 Palm Street
Lackawana, NY 14218

Action Industries, Inc.
5380 Highway 145
Tupelo, MS 38802

Adam Leas
835 Center Road
Apt. 11
West Seneca, NY 14224

Adrian Bessick
55 Parkwood Road
Kenmore, NY 14217

Adrienne Ceglia
6075 Rapids Road
Lockport, NY 14094

ADT Security Alarm Services
P.O. Box 371956
Pittsburgh, PA 15250

Aisha Rashada
280 Hastings Avenue
Buffalo, NY 14215

Aja Bradley
265 Langfield Drive
Buffalo, NY 14215

Al B. Nachreiner
97 Central Avenue
Buffalo, NY 14206

Al Freyburger
221 Brentwood Drive
North Tonawanda, NY 14120

Alan McClinsey
120 Rumbold
North Tonawanda, NY 14120

Alan Vieau Installations
6972 Tonawanda Creek Road, North
Lockport, NY 14094

Alan Voos
465 Girdle Road
East Aurora, NY 14052

Albert Hunziker
310 Broezel
Lancaster, NY 14086

Albert Valderrama
529 Hertel Avenue
Apt. 1
Buffalo, NY 14213

Alberta Betterson
2505 Falls Street
Niagara Falls, NY 14303

Alejandrina Torres
21D Center Court
Niagara Falls, NY 14305

Aletha Cowart
438 13th Street
Niagara Falls, NY 14303

Alex Ando
132 Pullman Road - left side
Kenmore, NY 14217

Alex Goldstein
17 Edna Place
Lackawana, NY 14218

Alexander Delaney
489-A Allenhurst Road
Amherst, NY 14226

Alexandra Foglia
98 Washington
Kenmore, NY 14217

Alf Clifford, Jr.
3397 Bethford Drive
Blasdell, NY 14219

Alfreda Spencer
87 Orange Street
Buffalo, NY 14204

Ali Abid
11 Jeffery Drive
Grand Island, NY 14072

Allen Clemons
156 Crescent Avenue
Buffalo, NY 14214

Allen Knight
102 Woltz Avenue
Buffalo, NY 14212

Allen Maxwell
815 Niagara
Buffalo, NY 14213

Allied Mechanical
1111 Niagara Street
Buffalo, NY 14213

Allison Stevens
64 B Street - Lower Rear
Buffalo, NY 14211

Amanda Dirschedl
57 Drexel Road
Buffalo, NY 14214

Amanda Kregg
Buffalo, NY 14207

Amazon Vending Services
860 Ontario Street Ext.
Kenmore, NY 14217

Amy Downey
249 North Street
Buffalo, NY 14201

Amy Ferrari
5874 Shawnee Road
Sanborn, NY 14132

Amy Lincoln
49 Caroline Road
Gowanda, NY 14070

Amy Meacham
11 Beacon Park
Condo H
Amherst, NY 14226

Amy Wilkins
957 Upper Mountain Road
Lewiston, NY 14092

Ana Delgado
2328 S. Park Avenue - Floor 2
Buffalo, NY 14220

Andre Dolson
3002 McKoon
Niagara Falls, NY 14305

Andrea Bergeron
44 Joseph Drive
Tonawanda, NY 14150

Andrea Coelman
Buffalo, NY 14204

Andrew and Erin Rzucidlo
204 80th Street
Niagara Falls, NY 14304

Andrew Hvisdak
16 Middlesex Road
Orchard Park, NY 14127

Andrew LaRock
4591 Southwestern Boulevard
Building GG
Apt. 7
Hamburg, NY 14075

Andrew Stachowiak
130 Griffith Street
Buffalo, NY 14212

Andrew Terranova
111 Victoria Blvd.
Kenmore, NY 14217

Angel Lazu
312 Fargo Avenue
Apt. 1
Buffalo, NY 14213

Angel Metayer
32 24th Street
Niagara Falls
Niagara Falls, NY 14305

Angela Mercado
416 Tremont Street
North Tonawanda, NY 14120

Angela Reinhart
4941 Burlbrook
Orchard Park, NY 14127

Angela Schmitz
10250 Jennings Road
North Collins, NY 14111

Angela Stewart
496 Connecticut Street
Buffalo, NY 14213

Angelo Jacobi
252 Southside Pkwy.
Buffalo, NY 14220

Angelo Runfola
6180 Terrace Green
East Amherst, NY 14051

Anita Johnson
254 Detroit
Buffalo, NY 14212

Ann and Bill Parker
7052 East Lake Road
Appleton, NY 14008

Ann and Larry Osika
740 Rice Road
Elma, NY 14059

Ann Aubertine
4945 Hillcrest Drive
Clarence, NY 14031

Ann Beiring
87 Royal Avenue - Lower
Buffalo, NY 14207

Ann Corcoran
800 Niagara Avenue
Apt. 1013
Niagara Falls, NY 14305

Ann Marie Gannon
5167 Garden Path
Hamburg, NY 14075

Ann Marie Hanley
11516 Alleghany Road
Silver Creek, NY 14136

Ann McDonald
400 Alberta Drive
Apt. 3
Amherst, NY 14226

Ann Oxley
3916 Upper Mountain Road
Sanborn, NY 14132

Annette Higgs
369 Darthmouth Avenue - Lower
Buffalo, NY 14215

Annita Meeks
128 Elmer Avenue
Buffalo, NY 14215

Annmarie Evans
35 West Cherbourg Drive
Cheektowaga, NY 14227

Anthony Curella
349 Crosby
Kenmore, NY 14217

Anthony Czamara
4 Appletree Court #4
Cheektowaga, NY 14227

Anthony Depetrillo
100 Wayne Avenue
West Amherst, NY 14228

Anthony Diina
193 Huntington
Buffalo, NY 14214

Anthony F. Caruana, Town Supervisor
Town of Tonawanda
Municipal Building
2919 Delaware Avenue
Buffalo, NY 14217

Anthony Miller
7451 Curriers Road
Arcade, NY 14009

Anthony of California
4980 Eucalyptus Avenue
Chino, CA 91710

Anthony Panaro
9455 Zimmerman Road
Boston, NY 14025

Anthony Percival
47 Awood Place
Cheektowaga, NY 14225

Anthony Perrello
219 William Street
Upper Apt.
Tonawanda, NY 14150

Anthony Singh
263 Wabash
Kenmore, NY 14217

Anthony Viverette
67 Kerns Avenue
Buffalo, NY 14211

Antoine Lanier
276 Highgate Avenue
Buffalo, NY 14215

Antonia Faber
579 East Thompson Street
North Tonawanda, NY 14120

Arendt Koers
10900 Bowen Road
Attica, NY 14011

Argo Electric Co.
45 Maplegrove Avenue
Tonawanda, NY 14150

Arlene Hertlein
4 Carriage Drive
Orchard Park, NY 14127

Arlette Harris
74 Arden
Buffalo, NY 14215

Arminda Krieger
70 Briercliff Road
Cheektowaga, NY 14225

Art Denz
3010 Transit Road
West Seneca, NY 14224

Arthur Madigan
53 Harriet
Tonawanda, NY 14150

Arthur Williams
61 Ivanhoe Road
Buffalo, NY 14215

Arvin Bell
69 Manhattan Avenue
Buffalo, NY 14215

Ashley
One Ashley Way
Arcadia, WI 54612

Ashley Burgio
268 Joseph Drive - Upper
Tonawanda, NY 14150

Ashley Collins
753 West Avenue - Upper
Buffalo, NY 14213

Ashley Goodwin
587A Allenhurst Road
Apt. A
Amherst, NY 14226

Ashley Noker
115 Stephenson Boulevard
Buffalo, NY 14226

Audrey Garnett
P.O. Box 1607
Buffalo, NY 14215

Audrey Stefaniak
27 McKenzie Court
Cheektowaga, NY 14227

Aurora Plumbing Co., Inc.
5800 Seneca Street
Elma, NY 14059

Autumn Martin
554 Main Road
Corfu, NY 14036

Avis Chatmon
218 French Street
1st Apt.
Buffalo, NY 14211

B. Fose
80 Azalea Drive
West Seneca, NY 14224

B. Kennedy-Brooks
6712 Cross Road
Springville, NY 14141

B. Martinez
Amherst, NY 14226

B. Merte
367 Four Rod Road
Alden, NY 14004

B. Oden
556 Breckenridge Street
Buffalo, NY 14222

B. Reeves
119 Harriet Avenue
Buffalo, NY 14215

B. Stoudemire
328 Highland Parkway
Apt. 3
Kenmore, NY 14223

B. Zdrojewski
5264 Main Street
Williamsville, NY 14221

Babatunde Angolwisie
54 Hedley Place
Buffalo, NY 14208

Bailey Laqueita
421 Shirley Avenue
Buffalo, NY 14215

Bakeman Furniture Repair
122 1/2 West High Street (Rear)
Painted Post, NY 14870

Barb Doub
4241 Ford Hallow Road
Allegany, NY 14706

Barbara Colangelo
11755 East Avenue
Marilla, NY 14102

Barbara Crane
11570 Clarence Center Road
Akron, NY 14001

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Waynes Appliance
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Buffalo, NY 14215

Western NY Developmental Disabilities
(WNYDDSO)
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Attn: Accounts Receivable
90369 Collection Center Drive
Chicago, IL 60693

WKBW-TV
7 Broadcast Plaza
Buffalo, NY 14202

WNLO-TV
90372 Collections Center Drive
Chicago, IL 60693

Woodcrest
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World of Values
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Zelda Garland
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Zenon Czarnecki
451 74th Street
Niagara Falls, NY 14304

FORM G
United States Bankruptcy Court
Western District of New York

In re Paul Rosa, Inc.

Debtor(s)

Case No. _____

Chapter 11

**DECLARATION RE: ELECTRONIC FILING OF
PETITION, SCHEDULES & STATEMENTS**

PART I - DECLARATION OF PETITIONER

I (WE) Dean J. Rallo and _____, the undersigned debtor(s), **hereby declare under penalty of perjury** that the information provided in the electronically filed petition, statements, and schedules is true and correct and that I signed these documents prior to electronic filing. I consent to my attorney sending my petition, statements and schedules to the United States Bankruptcy Court. I understand that this DECLARATION RE: ELECTRONIC FILING is to be executed at the First Meeting of Creditors and filed with the Trustee. I understand that failure to file the signed original of this DECLARATION may cause my case to be dismissed pursuant to 11 U.S.C. § 707(a)(3) without further notice. I (we) further declare under penalty of perjury that I (we) signed the original Statement of Social Security Number(s), (Official Form B21) prior to the electronic filing of the petition and have verified the 9-digit social security number displayed on the Notice of Meeting of Creditors to be accurate.

If petitioner is an individual whose debts are primarily consumer debts and who has chosen to file under a chapter: 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 chapter, and choose to proceed under this chapter. I request relief in accordance with the chapter specified in this petition. I (WE) _____ and _____, the undersigned debtor(s), **hereby declare under penalty of perjury** that the information provided in the electronically filed petition, statements, and schedules is true and correct.

If petitioner is a corporation or partnership: I declare under penalty of perjury that the information provided in the electronically filed 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 specified in this petition.

If petitioner files an application to pay filing fees in installments: I certify that I completed an application to pay the filing fee in installments. I am aware that if the fee is not paid within 120 days of the filing date of filing the petition, the bankruptcy case may be dismissed and, if dismissed, I may not receive a discharge of my debts.

Dated: December 9, 2010

Signed: _____

Dean J. Rallo
(Applicant)

(Joint Applicant)

PART II - DECLARATION OF ATTORNEY

I **declare under penalty of perjury** that the debtor(s) signed the petition, schedules, statements, etc., including the Statement of Social Security Number(s), Official Form B21, before I electronically transmitted the petition, schedules, and statements to the United States Bankruptcy Court, and have followed all other requirements in Administrative Orders and Administrative Procedures, including submission of the electronic entry of the debtor(s) Social Security number into the Court's electronic records. If an individual, I further declare that I have informed the petitioner (if an individual) that [he or she] may qualify to proceed under chapter 7, 11, 12 or 13 of Title 11, United States Code, and have explained the relief available under each chapter. This declaration is based on the information of which I have knowledge.

Dated: December 9, 2010

Camille W. Hill (NDNY 501876)
Attorney for Debtor(s)

Address of Attorney
One Lincoln Center
Syracuse, NY 13202
(315) 218-8000 Fax:(315) 218-8100
chill@bsk.com

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NEW YORK

COVER SHEET FOR SCHEDULES, STATEMENTS, LISTS AND/OR AMENDMENTS

Case Name: Paul Rosa, Inc. Case No. Chapter 11

A. IDENTIFY TYPE OF DOCUMENT BEING FILED: (Select either #1, #2 or #3)

- #1--Amendment to previously filed document (Go to Sec. B)
#2--Schedule/Statement not previously filed (Go to Sec. B)
#3--Schedule of Post-Petition Debts (result of conversion--no fee due) (Go to Sec. D)

B. SUMMARIZE SPECIFICS OF DOCUMENT BEING FILED BY CHECKING APPLICABLE DATA ELEMENTS:

- Amendment to Case Caption: (Please specify)
Petition Page: (Please specify)
Signature
Statistical/Administrative Information
Creditor Matrix
Summary of Schedules
Schedules: (Please check schedules attached to this Cover Sheet)
Statement of Financial Affairs
Statement Pursuant to Rule 2016(b)
Exhibit A
Chapter 13 Plan (Pre-confirmation)
Other: (Please specify)

FOR CHANGES AFFECTING SCHEDULE(S) D,E, or F, THE LIST OF CREDITORS, MATRIX, OR MAILING LIST, PROCEED TO SECTION "C" OF THIS FORM. OTHERWISE, PROCEED TO SECTION "D."

C. CREDITOR/SCHEDULE INFORMATION: (Select either #1, #2 or #3)

- #1--Creditors are being added or deleted by this amendment/schedule, AND
#2--Schedule(s) of creditors (Schedules D, E, F), list of creditors, matrix or mailing list is being amended for purposes other than adding or deleting creditors.
#3 -- No Creditors are being added or deleted.

D. CERTIFICATION OF SERVICE, ATTORNEY'S DECLARATION AND DEBTOR'S UNSWORN DECLARATION CERTIFICATION OF SERVICE

Attach an "Affidavit of Service" listing each party served with a copy of the referenced document(s), this cover sheet and a copy of the §341 Meeting Notice (if applicable). Be sure to include the U.S. Trustee and the Case Trustee.

DECLARATION of Attorney [Attorney or debtor(s), if pro se, must sign.]

I declare that the above information contained on this cover sheet may be relied upon by the Clerk of Court as a complete and accurate summary of the information contained in the documents attached.

Dated: December 9, 2010 Signature: /s/ Camille W. Hill

DECLARATION of Debtor(s) [Required if declaration is not completed on the document(s) itself or by separate instrument.]

I declare under penalty of perjury that I have read this cover sheet and the attached schedules, lists, statements, etc., consisting of ___ sheets, numbered 1 through ___, and that they are true and correct to the best of my knowledge, information and belief.

Dated: December 9, 2010 Signature: /s/ Dean J. Rallo (debtor)

Please contact our Financial Department with any questions regarding whether or not a fee is due at (716) 362-3200.