

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

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Aurora Home Care, 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) 16-1227913	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): 3527 Harlem Road Cheektowaga, NY	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 14225	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):

<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 checked="" 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 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">Chapter 15 Debtors</p> Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	<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> Check one box: <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 \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). 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 checked="" type="checkbox"/>	<input 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 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

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): Aurora Home Care, Inc.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: Western District of New York	Case Number: 10-10761-CLB	Date Filed: 3/04/10
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: Michael L. Reda	Case Number: 12-11382-CLB	Date Filed: 5/02/12
District: Western District of New York	Relationship: Affiliate	Judge: Hon. Carl L. Bucki

<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):
Aurora Home Care, 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 F. Brown
Signature of Attorney for Debtor(s)

Daniel F. Brown
Printed Name of Attorney for Debtor(s)

Andreozzi, Bluestein, Fickess, Muhlbauer Weber, Brown, LLP
Firm Name

333 International Drive, Suite B-4
Williamsville, NY 14221

Address

(716) 235-5030 Fax: (716) 633-0301
Telephone Number

May 8, 2012
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/ Michael L. Reda
Signature of Authorized Individual

Michael L. Reda
Printed Name of Authorized Individual

President
Title of Authorized Individual

May 8, 2012
Date

UNANIMOUS CONSENT
OF
BOARD OF DIRECTORS
OF
AURORA HOME CARE, INC.

THE UNDERSIGNED, being the Directors of AURORA HOME CARE, INC., a New York Corporation (the "Corporation"), who would be entitled to notice of meeting of the Board of Directors of the Corporation for the purpose of taking such action and adopting the resolutions set forth below, do hereby waive such notice, take the following action, and adopt the following resolutions by unanimous written consent to action pursuant to Section 708 of the Business Corporation Law of the State of New York.

NOW, THEREFORE, BE IT

RESOLVED, that the filing by this Corporation of a petition for relief under Chapter 11 of Title 11, United States Code, 11 U.S. Section 101, et seq. (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Western District of New York be, and it hereby is, authorized and approved;

RESOLVED FURTHER, each of the officers of the Corporation is authorized and empowered to execute on behalf of the Corporation a petition for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy court for the Western District of New York, and any affidavits, forms, schedules, applications or any other pleadings or documents which are necessary or appropriate;

RESOLVED FURTHER, that the Corporation is authorized to retain Andreozzi, Bluestein, Fickess, Muhlbauer Weber, Brown, LLP as its General Counsel, in connection with its Chapter 11 Filing, upon the terms and conditions set forth in Andreozzi, Bluestein's April 4 and April 27, 2012 retainer letters;

RESOLVED FURTHER, that each of the officers of the Corporation is authorized to retain on behalf of this Corporation such other professionals as they deem necessary or appropriate, upon such terms and conditions as shall approve, to render services to this Corporation in Connection with such Chapter 11 proceeding and with respect to other related matters in connection therewith;

RESOLVED FURTHER, that each officer of the Corporation be, and each of them is authorized and empowered to open Debtor-in-Possession bank accounts with Evans National Bank, once a Chapter 11 case has been commenced;


RESOLVED FURTHER, that each of the officers of the Corporation is authorized and directed to take any and all further action and to execute and deliver any and all such further instruments and documents and to pay all such expenses (subjects to bankruptcy court approval), where necessary or appropriate in order to carry out fully the intent and accomplish the purposes of the resolutions adopted herein;

RESOLVED FURTHER, that all actions taken by each of the officers and directors of the Corporation or any matter related thereto, or by virtue of these resolutions, are hereby in all respects ratified, confirmed and approved;

RESOLVED, that each officer of the Corporation be, and each of them hereby is, authorized and empowered to do or cause to be done all such acts, deeds and things and to make, execute and deliver, or cause to be made, executed or delivered, all such agreements, undertakings, documents, instruments or certificates, in the name and on behalf of the Corporation or otherwise, as he/she may deem necessary, advisable or appropriate to effectuate or fulfill the purposes and intent of the foregoing resolutions.

RESOLVED FURTHER, that this resolution shall constitute the minutes of the meeting of the Board of Directors of the Corporation.

IN WITNESS WHEREOF, the undersigned have executed this Consent, which may be signed in one or more counterparts, which taken together shall constitute one document, as of this ___ day of April, 2012.



Michael L. Reda, Director

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NEW YORK

In re:

AURORA HOME CARE, INC.,

Case No. 12-

Debtor.

TAX RETURNS AND FINANCIAL INFORMATION TO BE FILED
(PROPOSED TO BE FILED UNDER SEAL)

United States Bankruptcy Court
Western District of New York

In re Aurora Home Care, 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>
3527 Harlem Road Associates 401 Maryvale Drive Cheektowaga, NY 14225	3527 Harlem Road Associates 401 Maryvale Drive Cheektowaga, NY 14225	Rent		5,410.00
Buffalo Intelligent Technology Systems 521 East Main Street Batavia, NY 14020	Buffalo Intelligent Technology Systems 521 East Main Street Batavia, NY 14020	Trade debt		267.91
EBS-RMSCO, INC. 115 Continuum Drive Liverpool, NY 13088	EBS-RMSCO, INC. 115 Continuum Drive Liverpool, NY 13088	Trade debt		1,179.00
Fort Dearborn Life P. O. Box 30782 New York, NY 10087-0782	Fort Dearborn Life P. O. Box 30782 New York, NY 10087-0782	Trade debt		781.20
G & C Pensions, DBA TPSI Attn: Janet Esposito P. O. Box 478 North Haven, CT 06473	G & C Pensions, DBA TPSI Attn: Janet Esposito P. O. Box 478 North Haven, CT 06473	Trade debt		337.50
Government Action Professionals Cathedral Place 298 Main Street, Suite 300 Buffalo, NY 14202-4005	Government Action Professionals Cathedral Place 298 Main Street, Suite 300 Buffalo, NY 14202-4005	Trade debt		12,000.00
Great America Leasing Corp. P. O. Box 660831 Dallas, TX 75266-0831	Great America Leasing Corp. P. O. Box 660831 Dallas, TX 75266-0831	Trade debt		500.25
HCP 99 Troy Road, Suite 200 East Greenbush, NY 12061	HCP 99 Troy Road, Suite 200 East Greenbush, NY 12061	Trade debt		800.27
Independence Medical P. O. Box 635864 Cincinnati, OH 45263-5864	Independence Medical P. O. Box 635864 Cincinnati, OH 45263-5864	Trade debt		307.00
Independent Health 511 Farber Lakes Drive Buffalo, NY 14221	Independent Health 511 Farber Lakes Drive Buffalo, NY 14221	Trade debt		9,420.10

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>
Integrated Database System, Inc. 2479 Rosewood, Suite C Mt. Pleasant, MI 48858	Integrated Database System, Inc. 2479 Rosewood, Suite C Mt. Pleasant, MI 48858	Trade debt		300.00
Internal Revenue Service Centralized Insolvency Operations Post Office Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service Centralized Insolvency Operations Post Office Box 7346 Philadelphia, PA 19101-7346	Withholding taxes	Contingent Unliquidated	173,901.83
Jewish Family Service Attn: Terry Camann 70 Barker Street Buffalo, NY 14209-2013	Jewish Family Service Attn: Terry Camann 70 Barker Street Buffalo, NY 14209-2013	Trade debt		684.00
M&T Bank Cardmember Services Post Office Box 790408 Saint Louis, MO 63179-0408	M&T Bank Cardmember Services Post Office Box 790408 Saint Louis, MO 63179-0408	Trade debt		8,059.73
Medicaid Fraud Control Unit c/o NYS Attorney General 350 Main Street, Suite 300B Buffalo, NY 14202	Medicaid Fraud Control Unit c/o NYS Attorney General 350 Main Street, Suite 300B Buffalo, NY 14202	Stipulated settlement		15,305.00
Paychex 33 Dodge Road, #110 Getzville, NY 14068	Paychex 33 Dodge Road, #110 Getzville, NY 14068	Trade debt		730.58
Phillips Lytle LLP 3400 HSBC Center Buffalo, NY 14203-2887	Phillips Lytle LLP 3400 HSBC Center Buffalo, NY 14203-2887	Trade debt		6,688.28
Program Risk Management, Inc. P. O. Box 12305 Albany, NY 12212-2305	Program Risk Management, Inc. P. O. Box 12305 Albany, NY 12212-2305	Trade debt		5,963.00
Purchase Power P. O. Box 856042 Louisville, KY 40285-6042	Purchase Power P. O. Box 856042 Louisville, KY 40285-6042	Trade debt		1,018.99
Schunk, Wilson & Company 3980 Sheridan Drive, Suite 500 Amherst, NY 14226-1727	Schunk, Wilson & Company 3980 Sheridan Drive, Suite 500 Amherst, NY 14226-1727	Trade debt		7,478.75

In re Aurora Home Care, Inc.
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 May 8, 2012

Signature /s/ Michael L. Reda
Michael L. Reda
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 **Aurora Home Care, Inc.**
Debtor(s)

Case No. _____
Chapter **11**

VERIFICATION OF CREDITOR MATRIX

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **May 8, 2012**

/s/ Michael L. Reda
Michael L. Reda/President
Signer/Title

3527 Harlem Road Associates
401 Maryvale Drive
Cheektowaga, NY 14225

Buffalo Intelligent Technology Systems
521 East Main Street
Batavia, NY 14020

EBS-RMSCO, INC.
115 Continuum Drive
Liverpool, NY 13088

Evans Bank, N.A.
One Grimsby Drive
Hamburg, NY 14075

Fort Dearborn Life
P. O. Box 30782
New York, NY 10087-0782

G & C Pensions, DBA TPSI
Attn: Janet Esposito
P. O. Box 478
North Haven, CT 06473

Government Action Professionals
Cathedral Place
298 Main Street, Suite 300
Buffalo, NY 14202-4005

Great America Leasing Corp.
P. O. Box 660831
Dallas, TX 75266-0831

Great America Leasing Corp.
P.O. Box 609
Cedar Rapids, IA 52406

Harlem Kensington Cleveland Business
Association
1952 Kensington Avenue
Amherst, NY 14215

HCP
99 Troy Road, Suite 200
East Greenbush, NY 12061

Hinman Straub P.C.
Attn: Joseph M. Dougherty
121 State Street
Albany, NY 12207-1693

Hogan Willig
Attn: Cheryl-Lane H. Bechakas, Esq.
2410 North Forest Road, Suite 301
Amherst, NY 14068

Independence Medical
P. O. Box 635864
Cincinnati, OH 45263-5864

Independent Health
511 Farber Lakes Drive
Buffalo, NY 14221

Integrated Database System, Inc.
2479 Rosewood, Suite C
Mt. Pleasant, MI 48858

Internal Revenue Service
Centralized Insolvency Operations
Post Office Box 7346
Philadelphia, PA 19101-7346

Jewish Family Service
Attn: Terry Camann
70 Barker Street
Buffalo, NY 14209-2013

Jobs Weekly
31 Buffalo Street
Hamburg, NY 14075

M&T Bank
Cardmember Services
Post Office Box 790408
Saint Louis, MO 63179-0408

Marsha Reda
403 Cottonwood Drive
Williamsville, NY 14221

Medicaid Fraud Control Unit
c/o NYS Attorney General
350 Main Street, Suite 300B
Buffalo, NY 14202

Michael L. Reda
403 Cottonwood Drive
Williamsville, NY 14221

NYS Department of Labor
Attn: Insolvency Unit
Harriman State Office Campus
Building 12, Room 256
Albany, NY 12240

NYS Department of Taxation & Finance
Bankruptcy Unit
Post Office Box 5300
Albany, NY 12205

NYS Workers' Compensation Board
Office of General Counsel
20 Park Street
Albany, NY 12207

Paychex
33 Dodge Road, #110
Getzville, NY 14068

Phillips Lytle LLP
3400 HSBC Center
Buffalo, NY 14203-2887

Program Risk Management, Inc.
P. O. Box 12305
Albany, NY 12212-2305

Purchase Power
P. O. Box 856042
Louisville, KY 40285-6042

Schunk, Wilson & Company
3980 Sheridan Drive, Suite 500
Amherst, NY 14226-1727