

Fill in this information to identify your case:

United States Bankruptcy Court for the:

WESTERN DISTRICT OF NEW YORK

Case number (if known) _____ Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, Instructions for Bankruptcy Forms for Non-Individuals, is available.

1. Debtor's name Atwal Associates, Inc.

2. All other names debtor used in the last 8 years DBA Subway #45766 & Subway #27107
Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 20-5730025

4. Debtor's address
Principal place of business: 5 Carrage House Lane Rochester, NY 14624
Number, Street, City, State & ZIP Code
County: Monroe
Mailing address, if different from principal place of business: P.O. Box 24383 Rochester, NY 14624
P.O. Box, Number, Street, City, State & ZIP Code
Location of principal assets, if different from principal place of business: 376 Jefferson Road Rochester, NY 14623
Number, Street, City, State & ZIP Code

5. Debtor's website (URL) _____

6. Type of debtor
 Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
 Partnership (excluding LLP)
 Other. Specify: _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

7225

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9

Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- 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).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District	<u>WDNY (Rochester)</u>	When	<u>3/02/15</u>	Case number	<u>15-20185</u>
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor	_____	Relationship	_____
District	_____	When	_____
		Case number, if known	_____

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, 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.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

- No
- Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

- | | | |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

15. Estimated Assets

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

16. Estimated liabilities

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

Debtor **Atwal Associates, Inc.**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **January 24, 2018**
MM / DD / YYYY

/s/ Parvinder P. Atwal
Signature of authorized representative of debtor

Title **President**

Parvinder P. Atwal
Printed name

18. Signature of attorney

/s/ David H. Ealy, Esq.
Signature of attorney for debtor

Date **January 24, 2018**
MM / DD / YYYY

David H. Ealy, Esq. 2020832 NY
Printed name

TREVETT CRISTO P.C.
Firm name

**Two State Street, Suite 1000
Rochester, NY 14614**
Number, Street, City, State & ZIP Code

Contact phone **(585) 454-2181** Email address **dealy@trevettcristo.com**

2020832 NY
Bar number and State

Fill in this information to identify the case:

Debtor name Atwal Associates, Inc.

United States Bankruptcy Court for the: WESTERN DISTRICT OF NEW YORK

Case number (if known) _____

Check if this is an amended filing

Official Form 202
Declaration Under Penalty of Perjury for Non-Individual Debtors 12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule _____
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 24, 2018

X _____
 Signature of individual signing on behalf of debtor

Parvinder P. Atwal _____
 Printed name

President _____
 Position or relationship to debtor

Fill in this information to identify the case:

Debtor name Atwal Associates, Inc.
 United States Bankruptcy Court for the: WESTERN DISTRICT OF NEW YORK
 Case number (if known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
NEW YORK STATE DEPT. TAXATION & FINANCE Attn: BK Unit P.O. Box 5300 Albany, NY 12205		Sales Tax				\$246,378.00
SUSQUEHANNA SALT LAKE, LLC 136 E. South Temple Suite 1400 Salt Lake City, UT 84111		Future receivables		\$65,631.00	\$524.00	\$65,107.00
ATWAL, SUKHBIR 5 Carraige House Lane Rochester, NY 14624			Contingent			\$12,455.00
FIRST BANKCARD P.O. Box 2818 Omaha, NE 68103-2818		Business credit card				\$12,455.00
INTERNAL REVENUE SERVICE Insolvency Section P.O. Box 7346 Philadelphia, PA 19101-7346		Withholding tax (estimated)				\$2,376.00
HEARTLAND PAYROLL SOLUTIONS, INC. Attn: Finance Department 90 Linden Oaks, Suite 110 Rochester, NY 14625		Payroll services				\$1,701.00

Debtor **Atwal Associates, Inc.**
Name _____

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
BANK OF AMERICA P.O. Box 982238 El Paso, TX 79998-2235		Corporate credit card				\$1,381.00
VAN ERNST REFRIGERATION A-1 Country Club Road East Rochester, NY 14445		Equipment repair				\$396.00
BANK OF AMERICA P.O. Box 982235 El Paso, TX 79998-2235		Business line of credit				\$294.00
M&T BANK Attn: Bankruptcy 1100 Wehrle Drive, 2nd Floor Williamsville, NY 14221		Corporate credit				\$162.00
DORITEX CORP. 11980 Walden Ave. Alden, NY 14004		Supplies (est.)				\$120.00
GATTI PLUMBING INC. 441-A Elmgrove Road Rochester, NY 14606		Plumbing services				\$61.00

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

In re Atwal Associates, Inc.

Debtor(s)

Case No.

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
ATWAL, PARVINDER P. 5 Carraige House Lane Rochester, NY 14624	Common	200	100% Shareholder

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

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

Date January 24, 2018

Signature /s/ Parvinder P. Atwal
Parvinder P. Atwal

*Penalty for making a false statement of 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 Atwal Associates, 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: January 24, 2018

/s/ Parvinder P. Atwal

Parvinder P. Atwal/President

Signer/Title

ATWAL, KARAMJEET
5 Carraige House Lane
Rochester, NY 14624

ATWAL, PARVINDER P.
P.O. Box 24383
Rochester, NY 14624

ATWAL, SUKHBIR
5 Carraige House Lane
Rochester, NY 14624

BANK OF AMERICA
P.O. Box 982238
El Paso, TX 79998-2235

BANK OF AMERICA
P.O. Box 982235
El Paso, TX 79998-2235

BANK OF THE OZARKS
P.O. Box 242208
Little Rock, AR 72223-2208

BANK OF THE OZARKS
17901 Chenal Parkway
3rd Floor
Little Rock, AR 72223

DORITEX CORP.
11980 Walden Ave.
Alden, NY 14004

FIRST BANKCARD
P.O. Box 2818
Omaha, NE 68103-2818

GATTI PLUMBING INC.
441-A Elmgrove Road
Rochester, NY 14606

HEARTLAND PAYROLL SOLUTIONS, INC.
Attn: Finance Department
90 Linden Oaks, Suite 110
Rochester, NY 14625

INTERNAL REVENUE SERVICE
Insolvency Section
P.O. Box 7346
Philadelphia, PA 19101-7346

IRS SPECIAL PROCEDURES
130 South Elmwood Avenue
2nd Floor
Buffalo, NY 14202

M&T BANK
Attn: Bankruptcy
1100 Wehrle Drive, 2nd Floor
Williamsville, NY 14221

MEYERS, SAXON & COLE
3620 Quentin Road
Brooklyn, NY 11234

NEW YORK STATE DEPT. TAXATION & FINANCE
Attn: BK Unit
P.O. Box 5300
Albany, NY 12205

SUSQUEHANNA SALT LAKE, LLC
136 E. South Temple
Suite 1400
Salt Lake City, UT 84111

U.S. BANCORP
Attn: Christina Koffel
1310 Madrid St.
Suite 105
Marshall, MN 56258

U.S. BANCORP MANIFEST FUNDING
1450 Channel Parkway
Marshall, MN 56258

VAN ERNST REFRIGERATION
A-1 Country Club Road
East Rochester, NY 14445

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

In re Atwal Associates, Inc.

Debtor(s)

Case No.

Chapter 11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Atwal Associates, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

January 24, 2018

Date

/s/ David H. Ealy, Esq.

David H. Ealy, Esq. 2020832 NY

Signature of Attorney or Litigant
Counsel for Atwal Associates, Inc.

TREVETT CRISTO P.C.

Two State Street, Suite 1000

Rochester, NY 14614

(585) 454-2181 Fax:(585) 454-4026

dealy@trevettcristo.com

FORM G
United States Bankruptcy Court
Western District of New York

In re Atwal Associates, Inc.

Debtor(s)

Case No.

Chapter 11

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

PART I - DECLARATION OF PETITIONER

I (WE) Parvinder P. Atwal 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: **January 24, 2018**

Signed:

Parvinder P. Atwal
(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: **January 24, 2018**

David H. Ealy, Esq. 2020832 NY
Attorney for Debtor(s)

Address of Attorney
Two State Street, Suite 1000
Rochester, NY 14614
(585) 454-2181 Fax:(585) 454-4026
dealy@trevettcristo.com

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

In re Atwal Associates, Inc.

Debtor(s)

Case No.

Chapter 11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Parvinder P. Atwal**, declare under penalty of perjury that I am the **President** of **Atwal Associates, Inc.**, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said corporation at a special meeting duly called and held on the 24th day of January, 2018.

"Whereas, it is in the best interest of this corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Parvinder P. Atwal**, **President** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Parvinder P. Atwal**, **President** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Parvinder P. Atwal**, **President** of this Corporation is authorized and directed to employ **David H. Ealy, Esq.**, attorney and the law firm of **TREVETT CRISTO P.C.** to represent the corporation in such bankruptcy case."

Date January 24, 2018

Signed _____

Parvinder P. Atwal

Resolution of Board of Directors
of
Atwal Associates, Inc.

Whereas, it is in the best interest of this corporation to file a voluntary petition in the the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Parvinder P. Atwal, President** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Parvinder P. Atwal, President** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Parvinder P. Atwal, President** of this Corporation is authorized and directed to employ **David H. Ealy, Esq.**, attorney and the law firm of **TREVETT CRISTO P.C.** to represent the corporation in such bankruptcy case.

Date January 24, 2018

Signed _____