

**United States Bankruptcy Court
Eastern District of Pennsylvania**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Acer Appliance, 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 Appliance Product Service	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./Complete EIN or other Tax ID No. (if more than one, state all): 76-0759536	Last four digits of Soc. Sec./Complete EIN or other Tax ID No. (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 438 Cedar Street Jenkintown, PA ZIP Code 19046	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Montgomery	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): P.O. Box 136 Jenkintown, PA ZIP Code 19046	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) <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.)	Nature of Business (Check one box) <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 Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> 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) <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 Nature of Debts (Check one box) <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.
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Filing Fee (Check one box) <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.	Chapter 11 Debtors 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 checked="" 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 <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.									
Estimated Number of Creditors									
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
<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"/>
Estimated Assets									
<input checked="" type="checkbox"/> \$0 to \$10,000	<input type="checkbox"/> \$10,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million					
Estimated Liabilities									
<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input checked="" type="checkbox"/> \$100,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$100 million	<input type="checkbox"/> More than \$100 million					

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): Acer Appliance, Inc.	
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:
Exhibit A (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.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.) 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). X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box) <input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Statement by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes) <input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) _____ (Name of landlord that obtained judgment) _____ (Address of landlord) <input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			

Voluntary Petition
 (This page must be completed and filed in every case)

Name of Debtor(s):
Acer Appliance, 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 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 19B 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 Attorney

X /s/ Brent F. Vullings, Esq.
 Signature of Attorney for Debtor(s)

Brent F. Vullings, Esq. 92344
 Printed Name of Attorney for Debtor(s)

Warren & Vullings, LLP
 Firm Name

1603 Rhawn Street
Philadelphia, PA 19111

 Address

Email: brent@warrenvullingslaw.com
215-745-9800 Fax: 215-745-7880

 Telephone Number

November 25, 2007
 Date

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/ Edgard Bulanagui
 Signature of Authorized Individual

Edgard Bulanagui
 Printed Name of Authorized Individual

President
 Title of Authorized Individual

November 25, 2007
 Date

 Date

**United States Bankruptcy Court
Eastern District of Pennsylvania**

In re **Acer Appliance, 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, indicate that by stating "a minor child" and 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>
AP Wagner 2205 George Urban Blvd. Depew, NY 14043	AP Wagner 2205 George Urban Blvd. Depew, NY 14043			14,803.98
Chase Auto Finance P.O. Box 78101 Phoenix, AZ 85062	Chase Auto Finance P.O. Box 78101 Phoenix, AZ 85062			18,924.87 (0.00 secured)
Citadel P.O. Box 72147 Thorndale, PA 19372	Citadel P.O. Box 72147 Thorndale, PA 19372			15,090.40 (0.00 secured)
City of Philadelphia Department of Revenue P.O. Box 1630 Philadelphia, PA 19105	City of Philadelphia Department of Revenue P.O. Box 1630 Philadelphia, PA 19105	WAG taxes		11,121.86
Commonwealth of Pennsylvania Workmen's Insurance c/o Alliance One Receivables Management P.O. Box 3101 Southeastern, PA 19398	Commonwealth of Pennsylvania Workmen's Insurance c/o Alliance One Receivables Management Southeastern, PA 19398			20,554.00
Daimler Chrysler Financial Services Americas, LLC 1011 Warrenville Rd. Suite 600 Lisle, IL 60532	Daimler Chrysler Financial Services Americas, LLC 1011 Warrenville Rd. Lisle, IL 60532			14,804.29 (0.00 secured)
Ford Credit P.O. Box 790119 Saint Louis, MO 63179	Ford Credit P.O. Box 790119 Saint Louis, MO 63179	VIN #1FTRE14W15HA3 4759		11,986.61 (0.00 secured)
GMAC P.O. Box 650100 Hunt Valley, MD 21065	GMAC P.O. Box 650100 Hunt Valley, MD 21065	VIn #1GNFK13077J105 085		24,091.54 (0.00 secured)
IRS 801 Old York Road Suite 400 Jenkintown, PA 19046	IRS 801 Old York Road Suite 400 Jenkintown, PA 19046	941 taxes		170,000.00

In re **Acer Appliance, Inc.**

Case No. _____

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>
Marcone Appliance Parts Center c/o Euler Hermes UMA 600 South 7th Street Louisville, KY 40201	Marcone Appliance Parts Center c/o Euler Hermes UMA 600 South 7th Street Louisville, KY 40201	merchandise / parts		58,983.42
Rauch-Milliken International, Inc. P.O. Box 8390 Metairie, LA 70011	Rauch-Milliken International, Inc. P.O. Box 8390 Metairie, LA 70011	Yellow Book USA (Atlantic / MID)		180,595.02
Rauch-Milliken International, Inc. P.O. Box 8390 Metairie, LA 70011	Rauch-Milliken International, Inc. P.O. Box 8390 Metairie, LA 70011	Yellow Book USA advertising		36,423.24
Rauch-Milliken International, Inc. P.O. Box 8390 Metairie, LA 70011	Rauch-Milliken International, Inc. P.O. Box 8390 Metairie, LA 70011	Yellow Book USA		10,944.45
Trible's Inc. 16200 Queen's Court Upper Marlboro, MD 20774	Trible's Inc. 16200 Queen's Court Upper Marlboro, MD 20774	merchandise / parts		30,796.91
Trible's Inc. c/o DAL, Inc. 300 East Madison Ave. Clifton Heights, PA 19018	Trible's Inc. c/o DAL, Inc. 300 East Madison Ave. Clifton Heights, PA 19018			38,496.13
United Refrigeration, Inc. 11401 Roosevelt Blvd. Philadelphia, PA 19154	United Refrigeration, Inc. 11401 Roosevelt Blvd. Philadelphia, PA 19154	merchandise / parts		14,360.71
Univest National Bank P.O. Box 64197 Souderton, PA 18964	Univest National Bank P.O. Box 64197 Souderton, PA 18964	2006 Chevrolet Express		17,929.55 (0.00 secured)
Univest National Bank P.O. Box 64197 Souderton, PA 18964	Univest National Bank P.O. Box 64197 Souderton, PA 18964	2004 Dodge		17,159.15 (0.00 secured)
Univest National Bank P.O. Box 64197 Souderton, PA 18964	Univest National Bank P.O. Box 64197 Souderton, PA 18964	2005 Dodge		16,120.31 (0.00 secured)
Yellow Book USA 2560 Renaissance Blvd. King Of Prussia, PA 19406	Yellow Book USA 2560 Renaissance Blvd. King Of Prussia, PA 19406	advertising		160,285.90

In re **Acer Appliance, 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 **November 25, 2007**Signature **/s/ Edgard Bulanhagui**

Edgard Bulanhagui
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.

All Brand
949 E. Main St.
Norristown, PA 19403

All Brand
949 E. Main St.
Norristown, PA 19403

American Appliance
1980 South Acoma St.
Denver, CO 80223

American Appliance
1980 South Acoma St.
Denver, CO 80223

AP Wagner
2205 George Urban Blvd.
Depew, NY 14043

AP Wagner
2205 George Urban Blvd.
Depew, NY 14043

Appliance Parts Company
6825 S. Kyrene Rd.
Tempe, AZ 85283

Appliance Parts Company
6825 S. Kyrene Rd.
Tempe, AZ 85283

Chase Auto Finance
P.O. Box 78101
Phoenix, AZ 85062

Chase Auto Finance
P.O. Box 78101
Phoenix, AZ 85062

Chrysler Financial
P.O. Box 1728
Newark, NJ 07101

Chrysler Financial
P.O. Box 1728
Newark, NJ 07101

Citadel
P.O. Box 72147
Thorndale, PA 19372

Citadel
P.O. Box 72147
Thorndale, PA 19372

City of Philadelphia
Department of Revenue
P.O. Box 1630
Philadelphia, PA 19105

City of Philadelphia
Department of Revenue
P.O. Box 1630
Philadelphia, PA 19105

Commonwealth of Pennsylvania
Workmen's Insurance
c/o Alliance One Receivables Management
P.O. Box 3101
Southeastern, PA 19398

Commonwealth of Pennsylvania
Workmen's Insurance
c/o Alliance One Receivables Management
P.O. Box 3101
Southeastern, PA 19398

Daimler Chrysler Financial
Services Americas, LLC
1011 Warrenville Rd.
Suite 600
Lisle, IL 60532

Daimler Chrysler Financial
Services Americas, LLC
1011 Warrenville Rd.
Suite 600
Lisle, IL 60532

Embarq Yellow Pages
26000 Cannon Road
Bedford, OH 44146

Ford Credit
P.O. Box 790119
Saint Louis, MO 63179

Ford Credit
P.O. Box 790119
Saint Louis, MO 63179

Ford Credit
P.O. Box 790119
Saint Louis, MO 63179

Ford Credit
P.O. Box 790119
Saint Louis, MO 63179

GMAC
P.O. Box 650100
Hunt Valley, MD 21065

GMAC
P.O. Box 2182
Greeley, CO 80632

IRS
801 Old York Road
Suite 400
Jenkintown, PA 19046

IRS
801 Old York Road
Suite 400
Jenkintown, PA 19046

Marcone Appliance Parts Center
c/o Euler Hermes UMA
600 South 7th Street
Louisville, KY 40201

Marcone Appliance Parts Center
c/o Euler Hermes UMA
600 South 7th Street
Louisville, KY 40201

Miele, Inc.
9 Independence Way
Princeton, NJ 08540

Miele, Inc.
9 Independence Way
Princeton, NJ 08540

Rauch-Milliken International, Inc.
P.O. Box 8390
Metairie, LA 70011

Rauch-Milliken International, Inc.
P.O. Box 8390
Metairie, LA 70011

Rauch-Milliken International, Inc.
P.O. Box 8390
Metairie, LA 70011

Rauch-Milliken International, Inc.
P.O. Box 8390
Metairie, LA 70011

Reliable Parts - USA
1051 Andover Park West
P.O. Box 58544
Seattle, WA 98138

Reliable Parts - USA
1051 Andover Park West
P.O. Box 58544
Seattle, WA 98138

Tribble's Inc.
c/o DAL, Inc.
300 East Madison Ave.
Clifton Heights, PA 19018

Tribble's Inc.
16200 Queen's Court
Upper Marlboro, MD 20774

Tribble's Inc.
c/o DAL, Inc.
300 East Madison Ave.
Clifton Heights, PA 19018

Tribble's Inc.
16200 Queen's Court
Upper Marlboro, MD 20774

United Refrigeration, Inc.
11401 Roosevelt Blvd.
Philadelphia, PA 19154

United Refrigeration, Inc.
11401 Roosevelt Blvd.
Philadelphia, PA 19154

Univest National Bank
P.O. Box 64197
Souderton, PA 18964

Univest National Bank
P.O. Box 64197
Souderton, PA 18964

Univest National Bank
P.O. Box 64197
Souderton, PA 18964

Univest National Bank
P.O. Box 64197
Souderton, PA 18964

Yellow Book Mid-Atlantic
P.O. Box 347
Newark, NJ 07101

Yellow Book USA
2560 Renaissance Blvd.
King Of Prussia, PA 19406

Yellow Book USA
2560 Renaissance Blvd.
King Of Prussia, PA 19406

Yellow Book USA
2560 Renaissance Blvd.
King Of Prussia, PA 19406

Yellow Book USA
2560 Renaissance Blvd.
King Of Prussia, PA 19406