

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF PENNSYLVANIA, READING DIVISION

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 Tougher Sheet & Steel, Inc.

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 20-3153901

4. Debtor's address Principal place of business 701 E Washington St Allentown, PA 18109-1834 Mailing address, if different from principal place of business P.O. Box, Number, Street, City, State & ZIP Code Location of principal assets, if different from principal place of business 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:

Debtor Tougher Sheet & Steel, Inc.
Name

Case number (if known) _____

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>.

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 _____ | When _____ | Case number _____ |
| 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 _____ |

Debtor Tougher Sheet & Steel, Inc.
Name

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 checked="" 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 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 **Tougher Sheet & Steel, 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 July 15, 2016
MM / DD / YYYY

X /s/ Jason Kaplan
Signature of authorized representative of debtor

Title Vice President

Jason Kaplan
Printed name

18. Signature of attorney

X /s/ Andrew J. Shaw
Signature of attorney for debtor

Date July 15, 2016
MM / DD / YYYY

Andrew J. Shaw
Printed name

Goodman Schwartz & Shaw
Firm name

44 E Broad St Ste 15
Bethlehem, PA 18018-5920
Number, Street, City, State & ZIP Code

Contact phone (610) 691-3151 Email address ashaw@goodmanshaw.com

88709
Bar number and State

CORPORATE RESOLUTION OF TOUGHER SHEET & STEEL, INC. DOCUMENTS

1. I am the duly elected and acting Vice President of Tougher Sheet & Steel, Inc. (the "Corporation").

2. I hereby certify that the resolutions set forth below were duly adopted by Jesse Kaplan and Jason Kaplan, the sole directors of the Corporation, at a special meeting of the board of directors of the Corporation held on July 15, 2016, and that such resolutions remain in full force and effect.

RESOLVED, that in the judgment of the Board it is desirable and in the best interests of the Corporation, its creditors, shareholders and other interested parties that a petition be filed by the Corporation, seeking relief under the provisions of chapter 11 of title 11, United States Code, (the "Bankruptcy Code") in which the authority to operate as debtor-in-possession will be sought, and the filing of such petition is authorized hereby, and the Corporation shall initiate a bankruptcy case and proceedings; and be it further

RESOLVED, that the proper officers of the Corporation (each, an "Authorized Officer," and together, the "Authorized Officers"), be and each hereby is, authorized and directed, for and on behalf of the Corporation under chapter 11 of the Bankruptcy Code and cause the same to be filed in the United States Bankruptcy Code for the Eastern District of Pennsylvania; and be it further

RESOLVED, that the Authorized Officers of the Corporation be, and each of them hereby is, authorized and directed, for and on behalf of the Corporation to take or cause to be taken any and all actions, in compliance with applicable law, which the Authorized Officer taking such action(s) may deem necessary or appropriate to communicate the position of this Board, as set forth in the foregoing resolutions, to the Corporation's stockholders; and be it further

RESOLVED, that the Authorized Officers of the Corporation, or any of them, be and they hereby are, authorized to execute, verify and/or file or cause to be filed (or direct others to do so on their behalf), all documents, including, without limitations, petitions, schedules, lists, affidavits, motions, pleadings and other papers to take any and all action which they may deem necessary or proper in connection with such proceedings under chapter 11 of the Bankruptcy Code, and in that connection to retain and employ Goodman Schwartz & Shaw LLC, as bankruptcy counsel and to retain and employ other professionals which they may deem necessary or proper with a view to the successful conclusion of such bankruptcy case (together, the "Restructuring Professionals"); and be it further

RESOLVED, that the Authorized Officers of the Corporation are hereby authorized and directed to execute retention agreements, pay retainers prior to, immediately upon and after the filing of the bankruptcy case, and to cause to be filed an application for authority to retain the services of the Restructuring Professionals.

Dated: 7/15/16

/s/ Jason Kaplan
Jason Kaplan
Vice President of Tougher Sheet & Steel, Inc.

Fill in this information to identify the case:

Debtor name **Tougher Sheet & Steel, Inc.**
 United States Bankruptcy Court for the: **EASTERN DISTRICT OF PENNSYLVANIA, READING DIVISION**
 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
Bell Container Corporation 615 Ferry St Newark, NJ 07105-4404		Professional Services				\$181,196.00

Fill in this information to identify the case:

Debtor name Tougher Sheet & Steel, Inc.

United States Bankruptcy Court for the: EASTERN DISTRICT OF PENNSYLVANIA, READING DIVISION

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 July 15, 2016

X /s/ Jason Kaplan

Signature of individual signing on behalf of debtor

Jason Kaplan

Printed name

Vice President

Position or relationship to debtor

**United States Bankruptcy Court
Eastern District of Pennsylvania, Reading Division**

IN RE:

Case No. _____

Tougher Sheet & Steel, Inc.

Debtor(s)

Chapter **11**

LIST OF EQUITY SECURITY HOLDERS

Registered name and last known address of security holder	Shares (or Percentage)	Security Class (or kind of interest)
Jason Kaplan 3478 Courtney Dr Center Valley, PA 18034-8106	50	Common Stockholder
Jesse Kaplan 3478 Courtney Dr Center Valley, PA 18034-8106	50	Common Stockholder

United States Bankruptcy Court
Eastern District of Pennsylvania, Reading Division

IN RE:

Case No. _____

Tougher Sheet & Steel, Inc.

Chapter 11

Debtor(s)

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) hereby verify(ies) that the attached matrix listing creditors is true to the best of my(our) knowledge.

Date: July 15, 2016

Signature: /s/ Jason Kaplan
Jason Kaplan, Vice President

Debtor

Date: _____

Signature: _____

Joint Debtor, if any

Bell Container Corporation
615 Ferry St
Newark, NJ 07105-4404

Jason Kaplan
3478 Courtney Dr
Center Valley, PA 18034-8106

Jesse Kaplan
3478 Courtney Dr
Center Valley, PA 18034-8106

Newman, Williams, Mishkin, Corveleyn,
Wofe & Fareri
712 Monroe St
Stroudsburg, PA 18360-2131

**United States Bankruptcy Court
Eastern District of Pennsylvania, Reading Division**

IN RE:
Tougher Sheet & Steel, Inc.
Debtor(s)

Case No. _____
Chapter **11**

CORPORATE OWNERSHIP STATEMENT

Pursuant to Bankruptcy Rules 1007(a) and Bankruptcy Rule 7007.1, and Local Rules 1007-1, 2003-2, 7007.1-1 and 9014-1(B),

Tougher Sheet & Steel, Inc. , a
[Name of Corporate Party]

(check one):

Corporate Debtor

Party to an adversary proceeding

Party to a contested matter

Member of committee of creditors

makes the following disclosure(s):

All corporations, other than a governmental unit, that directly or indirectly own ten percent (10%) or more of any class of the corporation's equity interests are listed below:

OR

There are no entities that directly or indirectly own 10% or more of any class of the corporation's equity interest.

Dated this 15 day of July, 2016.

/s/ Andrew J. Shaw

**Andrew J. Shaw, 88709
Goodman Schwartz & Shaw LLC
44 E Broad St Ste 15
Bethlehem, PA 18018-5920
Phone: (610) 691-3151 Fax: (610) 691-3657
ashaw@goodmanshaw.com
Attorney for Tougher Sheet & Steel, Inc.**