

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF PENNSYLVANIA

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 DeVal Corporation

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) 23-1443195

4. Debtor's address Principal place of business Mailing address, if different from principal place of business 7341 Tulip Street Philadelphia, PA 19136 Philadelphia County

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 **DeVal Corporation**
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 **DeVal Corporation**
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 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 checked="" 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 checked="" 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 checked="" 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 |

Debtor **DeVal Corporation**
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 **November 11, 2016**
MM / DD / YYYY

X /s/ Dominic Durinzi
Signature of authorized representative of debtor

Title **President**

Dominic Durinzi
Printed name

18. Signature of attorney

X /s/ David B. Smith
Signature of attorney for debtor

Date **November 11, 2016**
MM / DD / YYYY

David B. Smith
Printed name

Smith Kane Holman, LLC
Firm name

**112 Moores Road
Suite 300
Malvern, PA 19355**
Number, Street, City, State & ZIP Code

Contact phone **610-407-7215** Email address **dsmith@skhlaw.com**

59098
Bar number and State

Fill in this information to identify the case:

Debtor name DeVal Corporation

United States Bankruptcy Court for the: EASTERN DISTRICT OF PENNSYLVANIA

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
ACC-Antietam Compliance 1877 Kirby Lane Kyle, TX 78640		Vendor				\$6,700.00
Accent Industries 51 Camer Drive Suite 123 Bensalem, PA 19020		Vendor				\$51,232.00
Airline Hydraulics P.O. Box 8500-S2275 Philadelphia, PA 19178		Vendor				\$6,326.00
Applied Industrial Tech 22510 Network Place Chicago, IL 60673		Vendor				\$20,582.06
City of Philadelphia		City Wage Taxes				\$8,830.06
Freedom Precision P.O. Box 185848 Fort Worth, TX 76181		Vendor				\$9,620.60
Internal Revenue Service 600 Arch Street Philadelphia, PA 19106-1611		Payroll Tax Liabilities				\$38,248.21
Jacobs Law Group, PC One Commerce Square 2005 Market Street, Suite 1120 Philadelphia, PA 19103		legal services				\$86,397.25

Debtor **DeVal Corporation**
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		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Joseph A. Capozzoli 1315 Hollow Cove Narberth, PA 19072		Stock Redemption				\$328,570.79
Keystone Health Plan East P.O. Box 8500 Philadelphia, PA 19178-3092		Vendor				\$10,867.53
Lingerman And Associates 8100 Roosevelt Blvd. Philadelphia, PA 19152		accounting services				\$8,015.00
Materion Brush, Inc. Department 6027 Carol Stream, IL 60122-6027		Vendor				\$21,696.61
MSC Industrial Supply Dept CH 0075 Palatine, IL 60055-7055		Vendor				\$6,219.06
N.A. Falcone & Assoc. Eight Neshaminy Interplex Suite 107 Feasterville Trevese, PA 19053		Vendor				\$6,603.00
Nationwide Insurance P.O. Box 10479 Des Moines, IA 50306-0479		Vendor				\$16,740.77
PA Dept of Labor & Industry 100 Lackawanna Avenue P.O. Box 5100 Scranton, PA 18505-5100		State Workers' Insurance Fund				\$142,941.00
Palmarella, Curry & Kelly Four lenhardie Corp. Cntr. 1255 Drummers Lane, Suite 105 Wayne, PA 19087		legal services				\$36,022.00
PDI Ground Support 6225 Cochran Road Solon, OH 44139		Vendor				\$14,575.10

Debtor **DeVal Corporation**
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		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Timken Co. P.O. Box 751580 Charlotte, NC 28275		Vendor				\$8,769.57
West Coast Castings, Inc. 1211 44th Ave East Bradenton, FL 34203-3629		Vendor				\$16,530.00

ACC-Antietam Compliance
1877 Kirby Lane
Kyle, TX 78640

Accent Industries
51 Camer Drive
Suite 123
Bensalem, PA 19020

Acme Heat Treating
4626 Hedge Street
Philadelphia, PA 19124

Airex Rubber Products
100 Indian Hill Avenue
Portland, CT 06480

Airline Hydraulics
P.O. Box 8500-S2275
Philadelphia, PA 19178

Aleksander Marini
7240 Genloch Street
Philadelphia, PA 19135

All Bearing Solution
P.O. Box 844223
Los Angeles, CA 90084-4223

Anthony F. Martino
1116 Elberta Avenue
Bensalem, PA 19020

Applied Industrial Tech
22510 Network Place
Chicago, IL 60673

Arlene Martino
1116 Elberta Avenue
Bensalem, PA 19020

Ask Technologies
7 Bala Avenue
Suite 201
Bala Cynwyd, PA 19004

Associated Imaging
130 Amshouse Road
Suite 209
Richboro, PA 18954

AutomationDirect.com
P.O. Box 402417
Atlanta, GA 30384-2417

Avibank MFG., Inc.
1981 Solutions Center
Chicago, IL 60673

Aztec Signs
5818 Torresdale Avenue
Philadelphia, PA 19135

Ban-Fam Ind., Inc.
4740 Briar Road
Cleveland, OH 44135

BDI
706 Interchange Blvd.
Newark, DE 19711

Berne Enterprises
7190 Berne Road
Pigeon, MI 48755

Branch Banking and Trust Company
(Formerly Susquehanna Bank)
P.O. Box 1626
Wilson, NC 27894

Branevra Precision
1800 Mearns Road
Suite D
Warminster, PA 18974

Centerfield, Inc.
611 S. Persimmon
Tomball, TX 77375

Charles Henry
707 Delaware Street
Paulsboro, NJ 08066

CIT Bank, N.A.
10201 Centurion Parkway N. #100
Jacksonville, FL 32256

CIT Technology Finance Serv
21146 Network Place
Chicago, IL 60673

City of Philadelphia
Dept of Finance
Box 56318
Philadelphia, PA 19130-6318

City of Philadelphia

City of Philadelphia Dept of Revenue
Municipal Services Bulding Concourse
1401 JFK Blvd.
Philadelphia, PA 19102

City of Philadelphia Dept of Revenue
Municipal Services Building Concourse
1400 JFK Blvd.
Philadelphia, PA 19102

City of Philadelphia Dept of Revenue
Municipal Services Building Concourse
1401 JFK Blvd
Philadelphia, PA 19102

Comcast Cable
P.O. Box 3001
Southeastern, PA 19398

Curbell Plastics
14746 Collection Ctr Dr
Chicago, IL 60693-4746

Custom Molded Foam
1821 Iowa Avenue
Lorain, OH 44052

Daniel A. Urbano
57 W. Dehart Avenue
Clayton, NJ 08312

Deanna Earle
540 Cutler Avenue
Maple Shade, NJ 08052

Denise Flores
4628 Pennypack Street
Philadelphia, PA 19136

Dev-Renew, Inc.
7341 Tulip Street
Philadelphia, PA 19136

Devaltronix, Inc.
7341 Tulip Street
Philadelphia, PA 19136

Diane L. McChesney
408 Virginia Place
Williamstown, NJ 08094

Dominic J. Durinzi
1040 Cara Court
Marco Island, FL 34145

Durable Products, Inc.
P.O. Box 826
Crossville, TN 38557

DVC Renew, Inc.
7341 Tulip Street
Philadelphia, PA 19136

Edward N. Magid
1560 Hatboro Road
Warminster, PA 18974

Edward Ralph Smith
12702 Minden Road
Philadelphia, PA 19154

EM Concepts, Inc.
1560 Hatboro Road
Warminster, PA 18974

Estes Express Lines
P.O. Box 25612
Richmond, VA 23260

ETG Auto Supply, Inc.
4718 Pennypaack Street
Philadelphia, PA 19136

Factory Steel & Metal
14020 Oakland Avenue
Highland Park, MI 48203

Freedom Precision
P.O. Box 185848
Fort Worth, TX 76181

Gary Louis Smith
9446 Lansford Street, 1st Floor
Philadelphia, PA 19114

GBA Premium Account
P.O. Box 1060
Gettysburg, PA 17325

George F. Bartkus
6922 Large Street
Philadelphia, PA 19149

Gerding Corporation
809 Nina Way
Warminster, PA 18974

Gulf Oil Corp.
P.O. Box 9001001
Louisville, KY 40290-1001

Hillock Anodizing, Inc.
5101 Comly Street
Philadelphia, PA 19135

Hillock Realty Associates
5101 Comly Street
Philadelphia, PA 19135

Hung Ta
2529 Linconia Avenue
Feasterville Trevose, PA 19053

Internal Revenue Service
600 Arch Street
Philadelphia, PA 19106-1611

Jacobs Law Group, PC
One Commerce Square
2005 Market Street, Suite 1120
Philadelphia, PA 19103

Jeffrey Harris
13 Forrester Road
Horsham, PA 19044

Jimmy Nguyen
1104 Madison Avenue
Prospect Park, PA 19076

John E. Sickinger
3825 Etta Street
Philadelphia, PA 19114

John Macintosh
683 Whittier Drive
Warminster, PA 18974

Jones Kinden Co.
829 Lincoln Avenue, Unit 15
West Chester, PA 19380

Jorondom Enterprises
7341 Tulip Street
Philadelphia, PA 19136

Joseph A. Capozzoli
1315 Hollow Cove
Narberth, PA 19072

Joseph M. Cunningham
2738 Fernwood Avenue
Abington, PA 19001

Joseph V. Diccicco
160 Carol Lane
Richboro, PA 18954

K.F. Honing Co.
N11289 Industrial Lane
Elcho, WI 54428

Keystone Health Plan East
P.O. Box 8500
Philadelphia, PA 19178-3092

Khiem Van Tran
5252 Kinights Road, 1-21
Bensalem, PA 19020

Kostos & Lamer, P.C.
1521 Locust Street, 9th Floor
Philadelphia, PA 19102

Laboratory Testing, Inc.
2331 Topaz Drive
Hatfield, PA 19440

Lee Spring Company
140 58th Street, Suite 3C
Brooklyn, NY 11220

Lexus Financial Services
P.O. Box 2991
Mail Drop L201
Torrance, CA 90509-2991

Lexus of Cherry Hill
P.O. Box 4102
Carol Stream, IL 60197-4102

Linale Mgf., Inc.
1310 Locust Street
Omaha, NE 68110-2010

Lingerman And Associates
8100 Roosevelt Blvd.
Philadelphia, PA 19152

Materion Brush, Inc.
Department 6027
Carol Stream, IL 60122-6027

Maureen E. Hettel
3734 Academy Road
Philadelphia, PA 19154

Mc Cay Tool & Engineering
9816 Evergreen Industrial Drive
Saint Louis, MO 63123-7249

McMaster Carr Supply
P.O. Box 7690
Chicago, IL 60680-7690

Modern SBC
118 Dickerson Road, Suite B
North Wales, PA 19454

MSC Industrial Supply
Dept CH 0075
Palatine, IL 60055-7055

MX Industrial Disbributors
181 Railroad Drive
Warminster, PA 18974

N.A. Falcone & Assoc.
Eight Neshaminy Interplex
Suite 107
Feasterville Trevose, PA 19053

Nationwide Insurance
P.O. Box 10479
Des Moines, IA 50306-0479

Northeast Propane
558 Renssen Road
Philadelphia, PA 19115

Office Basics, Inc.
P.O. Box 2230
Marcus Hook, PA 19061

PA Dept of Labor & Industry
100 Lackawanna Avenue
P.O. Box 5100
Scranton, PA 18505-5100

PA Welding Supply Co.
P.O. Box 658
Maple Shade, NJ 08052

Palmarella, Curry & Kelly
Four lenhardie Corp. Cntr.
1255 Drummers Lane, Suite 105
Wayne, PA 19087

PDI Deval Acquisition, LLC
6225 Cochran Road
Solon, OH 44139

PDI Ground Support
6225 Cochran Road
Solon, OH 44139

PECO Energy (E)
P.O. Box 37629-00807
Philadelphia, PA 19101

PECO Energy (J)
P.O. Box 37629-00807
Philadelphia, PA 19101

PECO Energy (K)
P.O. Box 37629-00807
Philadelphia, PA 19101

Pennsylvania Department of Revenue

Phila Rust Proof Co.
P.O. Box 26885
Philadelphia, PA 19134

Phillips Corp.
P.O. Box 405649
Atlanta, GA 30384-5649

Pitt Auto Electric Company
4085 Alpha Drive
Allison Park, PA 15101

Port Richmond Tool and Die
2839 East Tioga Street
Philadelphia, PA 19134

Pre-Alert Security
2112 Poplar Street
Philadelphia, PA 19130

Precision Solutions, Inc.
2525 Tollgate Road
Quakertown, PA 18951

Principal Life Group
Grand Island
P.O. Box 14513
Des Moines, IA 50306-3513

QCC Insurance Co.
P.O. Box 11860
Newark, NJ 07101-0019

Qual Tech Labs, Inc.
301 National Road, Suite 100
Exton, PA 19341

Quuill Corporation
P.O. Box 37600
Philadelphia, PA 19101-0600

R & L Carriers
P.O. Box 10020
Port William, OH 45164-2000

Raymond Richard Weise
3836 Etta Street
Philadelphia, PA 19114

Robert J. Weightman
6017 Edmund Street
Philadelphia, PA 19135

Robert T. Macintosh
1829 Eckard Avenue
Abington, PA 19001

Ronald E. Penska
870 E. 21st Street
Avalon, NJ 08202

Ryan Transportation
P.O. Box 841220
Dallas, TX 75284-1220

SAPA Profiles, Inc.
P.O. Box 894249
Los Angeles, CA 90189-4249

Schweizer Fire Protection
2517 Frankford Avenue
P.O. Box 29243
Philadelphia, PA 19125

Song Han Wong
39 Melrose Avenue
Lansdowne, PA 19050

Specialty Freight
1 Poulson Avenue
Essington, PA 19029

Sunoco
P.O. Box 689156
Des Moines, IA 50368-9156

Susquehanna Commercial Finance, Inc.
2 Country View Road, Suite 300
Malvern, PA 19355

Susquehanna Commerical Finance, Inc.
2 Country View Road
Suite 300
Malvern, PA 19355

Susquehanna Commerical Finance, Inc.
2 County View Road
Suite 300
Malvern, PA 19355

Susquehanna Commerical Finance, Inc.
2 Country View Road, Suite 300
Malvern, PA 19355

Tech Steel & Dynamics
9124 SE 64th Avenue
Portland, OR 97206

Tennett Manufacturing, Inc.
3205 Meetinghouse Road
Telford, PA 18969

Thyssenkrupp Materials
P.O. Box 7247
Philadelphia, PA 19170

Timken Co.
P.O. Box 751580
Charlotte, NC 28275

Tricor Industries, Inc.
P.O. Box 978
Norristown, PA 19404

Uline
400 Boulder Drive
Breinigsville, PA 18031

United Concordia
P.O. Box 827399
Philadelphia, PA 19182

UPS
P.O. Box 7247-0244
Philadelphia, PA 19170-0001

Verizon (B)
P.O. Box 4830
Trenton, NJ 08650-4830

Verizon (H)
P.O. Box 15026
Albany, NY 12212-5026

Verizon Wireless (J)
P.O. Box 25505
Lehigh Valley, PA 18002

Verizon Wireless (K)
P.O. Box 25505
Lehigh Valley, PA 18002

W.B. Mason
P.O. Box 981101
Boston, MA 02298-1101

Wast Mgm of PA, Inc.
P.O. Box 13648
Philadelphia, PA 19101-3648

Water Revenue Bureau
P.O. Box 41496
Philadelphia, PA 19101-1496

Wells Fargo Equipment Finance
300 Tri-State International
Suite 400
Lincolnshire, IL 60069

West Coast Castings, Inc.
1211 44th Ave East
Bradenton, FL 34203-3629

Wex Bank (Lukoil)
P.O. Box 6293
Carol Stream, IL 60197

Wieslaw Wrobel
2029 Loney Street
Philadelphia, PA 19152

Wing Kam Van
2122 Vista Street
Philadelphia, PA 19152

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

In re DeVal Corporation

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 DeVal Corporation 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*]

November 11, 2016

Date

/s/ David B. Smith

David B. Smith 59098

Signature of Attorney or Litigant
Counsel for DeVal Corporation

Smith Kane Holman, LLC

112 Moores Road
Suite 300

Malvern, PA 19355

610-407-7215 Fax:610-407-7218

dsmith@skhlaw.com