

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

Chapter 11

***KOLLEL MATEH EFRAIM, LLC, a/k/a
MATEH EPHRAIM LLC, a/k/a
KOLEL MATEH EFRAIM***

Case No. 04-16410 (SMB)

Debtor.

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***HELEN-MAY HOLDINGS, LLC, and
IRENE GRIFFIN,***

Plaintiffs,

Adv. Pro. No. 07-

-against-

***KOLLEL MATEH EFRAIM, LLC, a/k/a
MATEH EPHRAIM LLC, a/k/a
KOLEL MATEH EFRAIM and
KOLEL MATEH EFRAIM,***

COMPLAINT

Defendants.
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Plaintiff Helen-May Holdings, LLC (“Helen-May”) and Plaintiff Irene Griffin (“Griffin”) (Collectively, the “Plaintiffs”) by and through their counsel, Law Offices of David Carlebach, Esq., for its complaint herein, allege, upon information and belief, as follows:

JURISDICTION AND VENUE

1. This adversary proceeding is a “core” proceeding pursuant to 28 U.S.C. §157(b)(2)(A)(B)(C) & (O) arising under Sections 542 and 548 of the Bankruptcy Code and Federal Rules of Bank. Pro. 7001(1)(7) & (9).

2. Jurisdiction is conferred on the Court pursuant to 28 U.S.C. §1334(b) and §157(b).
Venue is properly laid pursuant to 28 U.S.C. §1409(a).

THE PARTIES

3. Helen May Holdings, LLC is a New York Limited Liability Company with its principal place of business located at 27 Maple Avenue, Jeffersonville, New York 12748.

4. Irene Griffin is a natural person residing at 27 Maple Avenue, Jeffersonville, New York 12748.

5. Kollel Match Efraim, LLC a/k/a Match Ephraim, LLC a/k/a Kolel Match Efraim is a New York State entity with its principal place of business located at 751 Second Avenue, New York, New York 10017 .

6. Kolel Match Efraim is a New York State Religious Corporation (the “Religious Corporation”).

7. Jack Lefkowitz is the managing member of Kolel Match Efraim, LLC a/k/a Match Ephraim, LLC a/k/a Kolel Match Efraim.

8. Jack Lefkowitz is the President and Abraham Steinwurz is one of the trustees of Kolel Match Efraim.

FIRST CLAIM FOR RELIEF

9. Plaintiffs repeat and reallege the allegations set forth in paragraphs “1” through “8” of the Complaint as though more fully set forth herein.

10. On or about April 29, 2004, Helen-May entered into a contract of sale (the “Contract”) with an individual known as Aron Fixler (“Fixler”) for the sale of the property known as the Meadows Resort located at 1141 County Road 114, Fosterdale, New York (the “Property”).

11. By assignment dated May 18, 2004, (the “Assignment”) Fixler assigned his purchase rights under the Contract. The assignee under the Assignment was Kolel Match Efraim the Religious Corporation and was executed by Trustee Rabbi Abraham Steinwurz.

12. At or about the time of closing, Helen-May was advised by Kolel Match Efraim’s real estate counsel that Kolel Match Efraim was short of funds, but expected them any day.

13. As a result, Kolel Match Efraim requested that it be allowed to occupy the Property and conduct its affairs which were stated in the Contract to be a “Yeshivah with Dormitory Facilities.”

14. Helen-May allowed Kolel Match Efraim to occupy the Property under certain conditions as agreed to in a letter agreement dated June 3, 2004, (the “Occupancy Agreement”), with (2) two significant components. Those were the payment of money and the requirement of prior approval of all proposed work or renovations at the premises.

15. Thereafter, Helen-May and Kolel Match Efraim executed another letter agreement, dated September 22, 2004, (the “Conditional Extension Agreement”) containing the following provision:

The date for the closing is now November 29, 2004, and remains time is of the essence as to Purchaser only.

16. The Conditional Extension Agreement also contained the following provision:

The Purchaser will pay the additional sum of \$20,250.00 upon return of this letter and \$20,250.00 on or before October 27, time being of the essence.

17. A follow-up letter dated September 23, 2004, further stated specifically that without the payments the Conditional Extension Agreement was not effective. It stated:

We would like to remind you[r] client that, by its terms, it is not effective until the \$20,250.00 payment and that he has obligations regarding insurance he must comply with

18. Kolel Match Efraim never had the ability to close, nor expected to have the ability to close, but rather were just seeking to string Helen-May along and then commence harassment litigation.

19. Kolel Match Efraim never made any of the payments required by the Conditional Extension Agreement.

DEBTOR'S PURCHASE OF THE ADJACENT TWO PROPERTIES

20. Meanwhile, on or around June 23, 2004, Kolel Match Efraim purchased the two properties adjacent to the Property.

21. For each purchase, Kolel Match Efraim listed in the "Combined Real Estate Transfer Tax Return, Credit Line Mortgage Certificate, and Certificate of Exemption from the Payment of Estimated Personal Income Tax" the Transferee as "Kollel Match Efraim LLC", with an address at 1526 52nd Street, Brooklyn, New York 11219 and an Employer Identification Number ("EIN") of 11-2831693.

DEBTOR'S FIRST CHAPTER 11 FILING

22. On or around October 4, 2004, the Debtor filed a Chapter 11 Bankruptcy Petition in the United States Bankruptcy Court for the Southern District of New York styled In re: Kollel Match Efraim, LLC, Case No. 04-16410 (the "First Chapter 11 Case").

23. In relation to the First Chapter 11 Case, Kolel Match Efraim's Local Rule 1007 Affidavit, sworn to by Jack Lefkowitz on October 4, 2004, states *inter alia*, as follows:

1. I am the managing member of Kollel Match Efraim, L.L.C., a New York limited liability company ("Debtor").

* * *

8. The Debtor is a corporation that was assigned a contract ("Contract") to purchase the real property known as the Meadows Resort Hotel, in Fosterdale, New York (the "Property") from Helen-May Holdings, LLC ("Seller") for \$1.4 million. The Debtor paid a \$140,000 deposit.

9. Thereafter, upon the agreement of the Debtor and Seller, the Debtor took occupancy of the Property and invested at least \$600,000 in improvements. In addition, the Debtor purchased two adjacent properties for the purpose of developing the Property.

* * *

11. The closing was scheduled for September 27, 2004, with an agreement to extend based upon the payment of fee to seller.

12. On September 27, 2004, however, the survey of the property that the Debtor had ordered months before arrived. That survey showed that the Property consisted of 60 acres of land. Up until that moment, based upon the Seller's representations, the marketing materials for the Property, and the tax map for the Property, the Debtor believed that the Property consisted of 77 acres.

* * *

13. Given the substantial reduction in acreage, the sale contract is no longer viable.

* * *

15. The Debtor filed this petition to preserve its claims arising from the Contract and the Property.

24. Thus, Jack Lefkowitz clearly established that the First Chapter 11 Case was commenced for the purpose of preserving the rights of the assignee under the Contract.

25. In addition, Jack Lefkowitz unequivocally states that the entity which commenced the First Chapter 11 Case is the same entity which purchased the two adjacent properties.

26. Notably, the \$140,000 deposit paid by the Debtor was by a check from the entity Maskil El-Dal Inc. signed by Jack Lefkowitz.

THE 2004 ADVERSARY PROCEEDING

27. On or about November 15, 2004, Kolel Match Efraim commenced an adversary proceeding against Helen-May and Griffin in the First Chapter 11 Case relating to its allegations of misrepresentation set forth in its Rule 1007 Affidavit against the Plaintiffs herein styled, Kollel Match Efraim, LLC, a/k/a Match Ephraim LLC v, Helen-May Holdings, LLC, and Irene Griffin, Adv. Pro. No. 04-04545 (the “2004 Adversary Proceeding”).

28. Notably, Kolel Match Efraim’s intention to invoke the protection of the Bankruptcy Code’s automatic stay in relation to the Contract, the Occupancy Agreement and the Premises, i.e., preserve its rights as purchaser under the Contract and a party to the Occupancy Agreement, is evidenced by the allegation contained in its ninth cause of action:

67. By virtue of the foregoing, defendants have violated the automatic stay imposed by 11 U.S.C. §362.

29. By Answer dated December 9, 2004, Helen-May and Griffin denied all of the Debtor’s allegations of misrepresentation and asserted counterclaims against the Debtor relating, *inter alia*, to breach of the agreements between the parties.

DEBTOR’S SECOND CHAPTER 11 FILING

30. On November 24, 2004, the Debtor filed a second Chapter 11 Bankruptcy Petition in the Bankruptcy Court for the Southern District of New York styled In re Match Ephraim LLC d/b/a Kollel Match Efraim, LLC, Case No. 04-17525 (the “Second Chapter 11 Case”).

31. In relation to the Second Chapter 11 Case, the Debtor's Local Rule 1007 Affidavit, sworn to by Jack Lefkowitz, states *inter alia*, as follows:

1. I am the managing member of Match Ephraim LLC, a New York limited liability company ("Debtor").

* * *

8. The Debtor is a limited liability company doing business under the name Kolllel Match Efraim, L.L.C. A petition was previously filed herein under the name Kolllel Match Efraim, L.L.C., case no. 04-16410. An objection has been made in that case by a creditor seeking to dismiss that case on the basis that Kolllel Match Efraim, L.L.C. does not formally exist as an entity registered with the New York Secretary of State. The Debtor is filing this case as a protective measure so that in the event that the Court might determine that Kolllel Match Efraim, L.L.C. could not be the debtor herein, the Debtor will have still filed this case to protect its interests. In that regard, the Debtor was assigned a contract ("Contract") to purchase the real property known as the Meadows Resort Hotel, in Fostedale, New York (the "Property") from Helen-May Holdings, LLC ("Seller") for \$1.4 million. The Debtor paid a \$140,000 deposit.

9. Thereafter, upon the agreement of the Debtor and the Seller, the Debtor took occupancy of the Property and invested at least \$600,000 in improvements. In addition, the Debtor purchased two adjacent properties for the purpose of developing the Property.

* * *

13. The Debtor filed this petition to preserve its claims arising from the Contract and the Property.

32. Thus, as in the First Chapter 11 Case and the 2004 Adversary Proceeding, Jack Lefkowitz clearly established that the Second Chapter 11 Case was commenced for the purpose of preserving the rights of the assignee under the Contract and as a party to the Occupancy Agreement.

33. In addition, once again, Jack Lefkowitz unequivocally states that the entity which commenced the Second Chapter 11 Case is the same entity which purchased the two adjacent properties and it is the same entity that commenced the First Chapter 11 Case.

34. In its petition in the Second Chapter 11 Case, Debtor listed its EIN as 11-2831693.

**THE PROPOSED JOINT REORGANIZATION PLAN AND DISCLOSURE
STATEMENT**

35. On or around June 24, 2005, the law firm Backenroth Frankel & Krinsky, LLP (“BFK”) filed, on behalf of the Debtor, in both the First Chapter 11 Case (Docket No. 27 and 28) and Second Chapter 11 Case (Docket No. 12 and 13), a proposed Plan for Reorganization (the “Proposed Plan”) and Disclosure Statement (the “Disclosure Statement”).

36. The Disclosure Statement, in its introduction, states “Kollel Match Efraim” as the “Debtor”.

37. The Proposed Disclosure Statement stated the following under the heading “The Debtor’s History and Events Leading to Chapter 11”:

1. On October 4, 2004 (the “Petition Date”), the Debtor filed a petition for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§101 et seq. (the “Bankruptcy Code”).

2. Prior thereto, on or about April 29, 2004 HMH (the “Seller”) entered into a contract of sale (“Contract”) with Aron Fixler for the sale of certain real property located at 1141 Country Road 114, in Fosterdale, New York (“Property”), for the purchase price of \$1,400,000, with \$140,000 payable upon the signing of the Contract and the remaining balance due at the closing. Mr. Fixler assigned his purchase rights under the Contract to the Debtor with the Seller’s consent.

3. It should be noted that the Contract was entered into by Kollel Match Efraim, L.L.C. That name, however, is a d/b/a of Match Efraim LLC, the legal entity registered with the New York Secretary of State. The petition herein was filed under the name Kollel Match Efraim, L.L.C.. The Debtor subsequently filed the Match Ephraim LLC case in order to ensure that the proper legal entity had filed in this Court. As part of the Debtor’s plan, a copy of which is being filed contemporaneously herewith, the Debtor proposes to substantially consolidate the two cases, since there is only one legal entity involved herein.

* * *

6. Moreover, the Debtor purchased two (2) adjacent properties which are necessary for the functional use of the Property.

7. As a result of the Seller's conduct, the Debtor filed a Chapter 11 bankruptcy petition to preserve its rights under the Contract and/or the Property.

38. The Proposed Disclosure Statement goes on to provide proof of the Debtor's ability to close on the Contract, in the form of an exhibit, which is a Statement of Account showing a balance of \$2,578,065.60 in the account of none other than Maskil El-Dal Inc.

39. Thus, once again, the Debtor admitted that it commenced the First Chapter 11 Case and the Second Chapter 11 Case for the purposes of preserving its rights under the Contract.

40. The Debtor also admitted, once again, that it is the same entity which purchased the two adjacent properties.

THE DISMISSAL OF THE SECOND CHAPTER 11 CASE AND CONSOLIDATION OF THE FIRST CHAPTER 11 CASE AND SECOND CHAPTER 11 CASE

41. On or about November 16, 2006, the United States Trustee moved to dismiss the Second Chapter 11 Case. One of the grounds for its motion was because the First Chapter 11 Case constituted a prior pending bankruptcy case involving the same Debtor.

42. In its Opposition dated October 1, 2006, the Debtor explained that it commenced the Second Chapter 11 Case in response to the question raised in the Plaintiffs' November 7, 2004 motion to lift the stay, of whether the entity whose name was on the Petition in the First Bankruptcy Case was an existing legal entity.

43. The Debtor explained the filing of the Second Bankruptcy Case as follows:

5. Kollal is a d/b/a of Match, the legal entity registered with the New York Secretary of State. On November 24, 2004, Match filed a Chapter 11 petition herein (Case No. 04-17525) to protect its legal rights under the Contract and to ensure that the proper legal entity had filed with the Court.

44. Yet again, the Debtor in both the First Chapter 11 Case and Second Chapter 11 Case reiterated, through counsel BFK, that the entire purpose of its Chapter 11 filing(s) was to protect itself as assignee under the Contract and party to the Occupancy Agreement.

45. By an order dated November 27, 2006, upon a hearing held before the Bankruptcy Court on November 16, 2006, the application of the United States Trustee to convert or dismiss bankruptcy case, Match Ephraim LLC, d/b/a Kolllel Match Efraim, LLC, case no. 04-17525 (SMB), dated August 7, 2006; the debtor Match Ephraim LLC d/b/a Kolllel Match Efraim's objection to the motion, dated October 1, 2006, the Bankruptcy Court dismissed the Second Bankruptcy Case and ordered that the caption to the First Bankruptcy Case be amended (the "Amended Caption") to read as follows:

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In re Chapter 11
KOLLEL MATEH EFRAIM, LLC, a/k/a Case No. 04-16410 (SMB)
MATEH EPHRAIM LLC, a/k/a
KOLEL MATEH EFRAIM

Debtor.
-----x

THE APRIL 25, 2007 ORDER ORDERING DEBTOR TO PAY TO HELEN-MAY MONTHLY ADEQUATE PROTECTION PAYMENTS OF \$13,553.00

46. Thereafter, by an order dated April 25, 2007, (the "Adequate Protection Order") the Bankruptcy Court ordered the Debtor to make monthly adequate protection payments to Helen-May in the amount of \$13,553.00 (the "Adequate Protection Payments").

47. In that regard, the Adequate Protection Order ordered the following at paragraph 3:

The aggregate monthly adequate protection amount shall thus be \$13,553.00 (the "Aggregate Monthly Adequate Protection Amount").
[Emphasis added]

48. Thereafter, at paragraph 7, the Adequate Protection Order states further as follows:

Commencing on May 1, 2007, the Debtor shall pay the Aggregate Monthly Adequate Protection Amount in a timely fashion by the first day of each month.
[Emphasis added]

49. The Debtor failed to make any of the Adequate Protection Payments, with the exception of August, 2007's payment, made by third party Accuscan Imaging LLC on the Debtor's behalf, for the sole purpose of obtaining an extension to file its opposition to Plaintiffs' Motion for Summary Judgment in the 2004 Adversary Proceeding pursuant to a court ordered conditional extension predicated on such payment.

50. On May 14, 2007, Helen-May moved, by Order to Show Cause, for an order to, *inter alia*, lift the Bankruptcy Code's automatic stay imposed on the Property and to hold the Debtor in civil contempt for failure to make the Adequate Protection Payments.

51. As part of its objection thereto, Debtor submitted an affidavit from Abraham Steinwurtzel, wherein Rabbi Steinwurtzel swears to the following:

1. During all relevant times herein, I have been the Rabbi for the debtor Kollel Mateh Efraim, LLC, a/k/a Mateh Ephraim LLC, a/k/a Kollel Mateh Efraim (the "Debtor") and work closely with the Debtor's Managing Member, Jack Lefkowitz in performing many functions for the Debtor, including managing the Debtor, paying its accounts payable, and helping raise funds for the Debtor. I have personal knowledge of the Debtor's financial condition and affairs, and the facts set forth below; and I submit this affidavit in opposition to the branch of Helen-May Holdings LLC's ("HMH") motion to hold the debtor in civil contempt for not timely paying the sum of \$13,553 in adequate protection for May 2007, pursuant to the Court's April 25, 2007 order.

2. The Debtor has diligently attempted to comply with the Court's April 25, 2007 order. However, the Debtor simply does not have

funds available to pay HMH \$13,553 in adequate protection for May 2007.

3. Specifically, the Debtor has no current operating business and no current operating revenue. In fact, the Debtor has not earned any money subsequent to the filing of its Chapter 11 case way back on October 4, 2004. Rather, the Debtor has subsisted on insider loans and donations from its congregation. At the present time, the Debtor has an account balance of only \$61.73. Moreover, the Debtor had previously filed operating reports through August 31, 2006, confirming that it earned no money through at least August 31, 2006. Annexed hereto as Exhibit A are the Debtor's bank statements for September 2006 up through March 31, 2007.

* * *

5. Although the Debtor does own two (2) pieces of real property, they do not generate any rental income. Moreover, the Debtor is not currently able to mortgage the properties, since the Debtor is in bankruptcy, and the properties do not generate any cash flow.

52. The "Exhibit A" Rabbi Steinwurzels swear as being the Debtor's bank statements are the bank statements for "Kolel Mateh Efraim D.I.P. Abraham Steinwurzels".

53. Rabbi Steinwurzels affidavit establishes, once again, that the same entity; (1) was assigned the purchase rights under the Contract; (2) purchased the 2 properties adjacent to the Property; (3) occupied and is still occupying the Property pursuant to the Occupancy Agreement.

54. The Order to Show Cause resulted in the Bankruptcy Court's June 5, 2007 Order (the "June 5, 2007 Order") lifting the automatic stay.

55. Thereafter, on or around June 28, 2007, once there was no need to ensure that the automatic stay applied to the Property and the occupant thereto, the Debtor applied to the Bankruptcy Court for an order to determine that its EIN is not 11-2831693, but rather, 75-3244717.

56. In addition, on or about July 5, 2007, the Debtor applied to the Bankruptcy Court for an order amending the caption in the First Bankruptcy Case to delete "Kolel Mateh Efraim".

57. The Debtor's applications to change the caption and the EIN in the First Bankruptcy Case was an attempt to avoid judgment being entered against Kolel Match Efraim, one of the Debtor's "a/k/a's" pursuant to the Adequate Protection Order.

58. In its application, the Debtor stated, among other things, that it only "determined" its actual EIN with the IRS on June 21, 2007.

59. The Bankruptcy Court denied the Debtor's motion to amend the caption and to designate its EIN as 75-3244717.

**JACK LEFKOWITZ'S ADMISSION IN STATE COURT THAT THE DEBTOR
OCCUPYING THE PROPERTY IS THE RELIGIOUS CORPORATION KOLEL
MATEH EFRAIM**

60. Meanwhile, on or around June 26, 2007, Jack Lefkowitz, the President of Kolel Match Efraim and managing member of Kolel Match Efraim, LLC a/k/a Match Ephraim, LLC a/k/a Kolel Match Efraim, commenced an action in Supreme Court of the State of New York, County of Sullivan, utilizing the entity "Match Ephraim, LLC d/b/a Kolel Match Efraim, LLC" against Plaintiffs herein, concerning the Contract and the Premises and alleging the same fraudulent misrepresentation as in the 2004 adversary Proceeding.

61. The action, styled, "Aron Fixler; Match Ephraim, LLC d/b/a, Kolel Match Efraim, LLC v. Helen-May Holdings, LLC and Irene Griffin", bearing the index number 1952-07 was subsequently removed to Bankruptcy Court for the Southern District of New York and now bears the Adversary Proceeding No. 07-01937-SMB.

62. In addition to regurgitating the same allegations already pending in the 2004 Adversary Proceeding, Jack Lefkowitz instituted the action in order to avoid the Debtor's pending

eviction from the Property due to the Bankruptcy Court's June 5, 2007 Order lifting the automatic stay.

63. In support of the Order to Show Cause, Jack Lefkowitz submitted to the State Court an affidavit in which he swears to the following:

17. Additionally, since June of 2004, when we executed the occupancy agreement, we have spent considerable amounts of money, the contract down payment of \$140,000.00 and approximately Two Million Dollars in improvements and enhancements to the property. Furthermore, each summer we have utilized the property as a non-for profit educational summer camp for boys from the New York City area during the summer months.

64. Thus, it is clearly established, through Jack Lefkowitz's own admission, that the Religious Corporation is the entity who is the assignee under the Contract, executed the Occupancy Agreement, occupied the Property, still continues to occupy the Property and sought the protection of the Bankruptcy Code's automatic stay in bankruptcy court.

THE ADVERTISEMENT EVIDENCING THAT THE RELIGIOUS CORPORATION IS THE ASSIGNEE AND, THUS, THE DEBTOR

65. Furthermore, on May 16, 2007, Kolel Mateh Efraim took out an ad in a local Jewish newspaper stating that anyone to whom a proposal to purchase the Property was made should contact them in order not to cause them a great loss of money. This ad lists the phone number of Rabbi Abraham Steinwurzlel.

66. Thus, once again, it is clear that the entity which; (1) was assigned the purchase rights under the Contract; (2) purchased the 2 properties adjacent to the Property; (3) occupied and is still occupying the Property pursuant to the Occupancy Agreement, is the Religious Corporation.

67. Based on the foregoing, Plaintiffs seek a declaratory judgment that the Debtor in the First Bankruptcy Case is indeed Kolel Match Efraim, a Religious Corporation with the EIN 11-2831693.

SECOND CLAIM FOR RELIEF

68. Plaintiff repeats the allegations contained in paragraphs “1” through “67” of the complaint as if fully set forth herein.

69. In the alternative, the allegations set forth above shows that Jack Lefkowitz has exerted control over the entities Kollal Match Efraim, LLC a/k/a Match Ephraim, LLC a/k/a Kolel Match Efraim and Kolel Match Efraim which demonstrates that the entities are not in fact separate and distinct entities, but rather, each entity is an alter-ego of the other.

70. Kollal Match Efraim, LLC a/k/a Match Ephraim, LLC a/k/a Kolel Match Efraim does not conduct any business, but it is a shell whose sole purpose of is to protect the assets of Kolel Match Efraim, a Religious Corporation.

71. Indeed, Kollal Match Efraim, LLC a/k/a Match Ephraim, LLC a/k/a Kolel Match Efraim never changed its service of process address from the now non-existent address of One World Trade Center, Suite 89-11, New York, New York 10048, thus demonstrating no ongoing business.

72. Based on the foregoing, Plaintiffs seek a declaratory judgment that: (1) the entity Kollal Match Efraim, LLC a/k/a Match Ephraim LLC a/k/a Kolel Match Efraim, a New York State Entity with its principal place of business at 751 Second Avenue, New York, New York 10017, with

an EIN of 75-3244717 is an alter ego of Kolel Match Efraim, a Religious Corporation with an EIN 11-2831693; (2) the entity Kolel Match Efraim, a Religious Corporation with an EIN 11-2831693 is an alter-ego of Kollal Match Efraim, LLC a/k/a Match Ephraim LLC a/k/a Kolel Match Efraim, a New York State Entity with its principal place of business at 751 Second Avenue, New York, New York 10017, with an EIN of 75-3244717; and (3) the entity Kolel Match Efraim, a Religious Corporation with an EIN of 11-2831693 is liable for the debts of Kollal Match Efraim, LLC a/k/a Match Ephraim LLC a/k/a Kolel Match Efraim, a New York State Entity with its principal place of business at 751 Second Avenue, New York, New York 10017, with an EIN of 75-3244717.

WHEREFORE, the Plaintiffs demand judgement against the Defendants and a determination and order by this Court:

- a. On the first claim for relief a declaratory judgement in favor of the Plaintiffs that the Debtor in the First Bankruptcy Case is indeed Kolel Match Efraim, a Religious Corporation with the EIN 11-2831693;
- b. On the Second Claim for Relief and as alternative relief with respect to the First Claim for Relief a declaratory judgement in favor of the Plaintiffs that:
 - (1) the entity Kollal Match Efraim, LLC a/k/a Match Ephraim LLC a/k/a Kolel Match Efraim, a New York State Entity with its principal place of business at 751 Second Avenue, New York, New York 10017, with an EIN of 75-3244717 is an alter ego of Kolel Match Efraim, a Religious Corporation with an EIN 11-2831693;
 - (2) the entity Kolel Match Efraim, a Religious Corporation with an EIN 11-2831693 is an alter-ego of Kollal Match Efraim, LLC a/k/a Match Ephraim LLC a/k/a Kolel Match Efraim, a New York State Entity with its principal place of business at 751 Second Avenue, New York, New York 10017, with an EIN of 75-3244717; and

(3) the entity Kolel Match Efraim, a Religious Corporation with an EIN of 11-2831693 is liable for the debts of Kollel Match Efraim, LLC a/k/a Match Ephraim LLC a/k/a Kolel Match Efraim, a New York State Entity with its principal place of business at 751 Second Avenue, New York, New York 10017, with an EIN of 75-3244717;

c. such other further and different relief as the Court may deem just and proper.

Dated: New York, New York
September 25, 2007

LAW OFFICES OF DAVID CARLEBACH, ESQ.
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