

RELIABILITY INC
Form SC 13G
April 04, 2006

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

SCHEDULE 13G

**Under the Securities Exchange Act of 1934
(Amendment No.)***

RELIABILITY INCORPORATED

(Name of Issuer)

Common Stock, no par value

(Title of Class of Securities)

759903107

(CUSIP Number)

March 27, 2006

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

CUSIP No. 759903107

NAMES OF REPORTING PERSONS AND I.R.S. IDENTIFICATION NOS. OF REPORTING PERSONS (ENTITIES ONLY):

1
Minerva Group, LP 75-3088096
David P. Cohen

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS):

2
(a)
(b)

3
SEC USE ONLY:

CITIZENSHIP OR PLACE OF ORGANIZATION:

4
Minerva Group, LP - Delaware
David P. Cohen - U.S. Citizen

SOLE VOTING POWER:

5
Minerva Group, LP - 502,000

**NUMBER OF
SHARES
BENEFICIALLY
OWNED BY
EACH
REPORTING
PERSON
WITH:**

6
SHARED VOTING POWER:
0

7
SOLE DISPOSITIVE POWER:
Minerva Group, LP - 502,000

SHARED DISPOSITIVE POWER:

8
0

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:

9
Minerva Group, LP - 502,000
David P. Cohen - 502,000 (shares beneficially owned by Minerva Group, LP)

CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS):

10
[]

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9):

11
7.9%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS):

12
Minerva Group, LP - PN
David P. Cohen - IN

SCHEDULE 13G

Item 1(a) Name of Issuer.

Reliability Incorporated

Item 1(b) Address of Issuer's Principal Executive Offices.

16400 Park Row
PO Box 218370
Houston, TX 77218

Item 2(a) Name of Person Filing.

Minerva Group, LP
David P. Cohen

Item 2(b) Address of Principal Business Office or, if none, Residence.

50 Monument Road, Suite 201
Bala Cynwyd, PA 19004

Item 2(c) Citizenship.

David P. Cohen is a U.S. Citizen.
The reporting entity is organized under Delaware law.

Item 2(d) Title of Class of Securities.

Common Stock, no par value.

Item 2(e) CUSIP Number.

759903107

Item 3 This statement is not filed pursuant to Rules 13d-1(b), 13d-2(b) or 13d-2(c).

Item 4 Ownership.

~~A~~mount beneficially owned:

Minerva Group, LP - 502,000
David P. Cohen - 502,000 (shares beneficially owned by Minerva Group, LP)

~~P~~ercent of Class: 7.9%

~~N~~umber of Shares as to which the person has:

- (i) Sole power to vote or to direct the vote: Minerva Group, LP - 502,000
- (ii) Shared power to vote or to direct the vote: 0
- (iii) Sole power to dispose or to direct the disposition of: Minerva Group, LP - 502,000
- (iv) Shared power to dispose or to direct the disposition of: 0

Item 5 Ownership of Five Percent or Less of a Class.

Not applicable.

Item 6 Ownership of More Than Five Percent on Behalf of Another Person.

Not applicable.

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported On By the Parent Holding Company or Control Person.

Not applicable.

Item 8 Identification and Classification of Members of the Group.

Not applicable.

Item 9 Notice of Dissolution of Group.

Not applicable.

Item 10 Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

MINERVA GROUP, LP

Date: April 4, 2006

By: MINERVA GP, INC., its General Partner

By: David P. Cohen, President

By: /s/ Beth N. Lawson

Name: Beth N. Lawson
Title: Attorney-In-Fact
The Nelson Law Firm, LLC
75 South Broadway, 4th Floor
White Plains, NY 10601

DAVID P. COHEN

Date: April 4, 2006

By: David P. Cohen

By: /s/ Beth N. Lawson

Name: Beth N. Lawson
Title: Attorney-In-Fact
The Nelson Law Firm, LLC
75 South Broadway, 4th Floor
White Plains, NY 10601

POWER OF ATTORNEY

The undersigned does hereby constitute and appoint Stephen J. Nelson and Beth N. Lowson, each of The Nelson Law Firm, LLC, 75 South Broadway, 4th Floor, White Plains, NY 10601, signing singly, with full power of substitution, as the true and lawful attorney of the undersigned, and authorizes and designates each of them to sign on behalf of the undersigned, and to file filings and any amendments thereto made by or on behalf of the undersigned in respect of the beneficial ownership of equity securities held by the undersigned, directly, indirectly or beneficially, pursuant to Sections 13(d), 13(g) and 16 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations thereunder. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming any of the undersigned's responsibilities to comply with Sections 13(d), 13(g) or 16 of the Exchange Act.

This Power of Attorney shall remain in full force and effect until withdrawn by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 21st day of January 2004.

By: /s/ David P. Cohen

David P. Cohen