United States Bankruptcy Court

District of Arizona

In re SURGICAL OFFICES OF DANIEL J PARA, MD, FACS, PLLC

Debtor(s)

Case No. 2:0 Chapter 11

2:08-bk-12055 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, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
AMERICAN EXPRESS POB 981535 EL PASO, TX 79998-1535	AMERICAN EXPRESS POB 981535 EL PASO, TX 79998-1535	CREDIT CARD/LINE OF CREDIT		9,000.00
BANK OF AMERICA POB 17322 BALTIMORE, MD 21297-1322	BANK OF AMERICA POB 17322 BALTIMORE, MD 21297-1322	AMERICAN COLLEGE OF SURGEONS LOAN		40,000.00
CHASE BANK POB 4661 HOUSTON, TX 77210	CHASE BANK POB 4661 HOUSTON, TX 77210	BUSINESS LINE OF CREDIT		100,000.00
HARLAN SCHNEIDER 1650 E BETHANY HOME ROAD PHOENIX, AZ 85016	HARLAN SCHNEIDER 1650 E BETHANY HOME ROAD PHOENIX, AZ 85016	ACCOUNTING SERVICES		3,000.00
MOHAVE STATE BANK 1771 MCCULLOCH BLVD LAKE HAVASU CITY, AZ 86403	MOHAVE STATE BANK 1771 MCCULLOCH BLVD LAKE HAVASU CITY, AZ 86403	BUSINESS LOAN		35,000.00

B4 (Official Form 4) (12/07) - Cont. SURGICAL OFFICES OF DANIEL J PARA, MD, FACS,

Debtor(s)

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(Continuation Sheet)

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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the SOLE MEMBER 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 September 10, 2008

Signature /s/ DANIEL J PARA

DANIEL J PARA SOLE MEMBER

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.

In re PLLC