

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
Oakland DIVISION**

In re *Shields Nursing Centers, Inc.*
a Corporation

Case No.
Chapter 11

Debtor(s)

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 and Fed. R. Bankr. P. 1007(m).

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)
1 <i>INTERNAL REVENUE SERVICE</i> 1761 BROADWAY ROOM 201 VALLEJO CALIFORNIA 94589	Phone: <i>INTERNAL REVENUE SERVICE</i> VALLEJO ANNEX 1761 BROADWAY ROOM 201 VALLEJO CALIFORNIA 94589	1998-2012 taxes	D	\$ 3,002,979.00
2 <i>THE DEPARTMENT OF PUBLIC HEALTH</i> Licensing & Certification Sacramento CA 95899	Phone: <i>THE DEPARTMENT OF PUBLIC HEALTH</i> Licensing & Certification Sacramento CA 95899	QA Fees (El Cerrito & Richmond)		\$ 371,779.44
3 <i>INTERNAL REVENUE SERVICE</i> 1761 BROADWAY ROOM 201 Vallejo CA 94589	Phone: <i>INTERNAL REVENUE SERVICE</i> VALLEJO ANNEX 1761 BROADWAY ROOM 201 Vallejo CA 94589	Payroll taxes-12/31/08,3/31/11 Value: Net Unsecured:	D	\$ 751,352.00 \$ 551,166.00 \$ 200,186.00
4 <i>PRIME REHAB, INC.</i> 6469 EAGLE RIDGE DRIVE VALLEJO CALIFORNIA 94591	Phone: <i>PRIME REHAB, INC.</i> 6469 EAGLE RIDGE DRIVE VALLEJO CALIFORNIA 94591			\$ 131,261.13
5 <i>SEIU UNITED HEALTHCARE WORKERS</i> P. O. BOX 45218 SAN FRANCISCO CALIFORNIA 94145	Phone: <i>SEIU UNITED HEALTHCARE WORKERS</i> P. O. BOX 45218 SAN FRANCISCO CALIFORNIA 94145			\$ 108,000.00

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6 SEIU UNITED HEALTHCARE WORKERS P. O. BOX 45218 San Francisco CA 94145	Phone: SEIU UNITED HEALTHCARE WORKERS P. O. BOX 45218 San Francisco CA 94145	Union Dues & Note for Union Dues		\$ 103,355.57
7 EMPLOYMENT DEVELOPMENT DEPT. P. O. BOX 826880 MIC 83 Sacramento CA 94280-0001	Phone: EMPLOYMENT DEVELOPMENT DEPT. P. O. BOX 826215 MIC 3A SACRAMENTO CALIFORNIA 94230	taxes	D	\$ 82,800.00
8 PHARMERICA P. O. BOX 409251 ATLANTA GEORGIA 30384	Phone: PHARMERICA P. O. BOX 409251 ATLANTA GEORGIA 30384			\$ 71,922.64
9 JAMES J. PRASAD 29910 BELLO VIEW PLACE Hayward CA 94544	Phone: JAMES J. PRASAD 29910 BELLO VIEW PLACE Hayward CA 94544	Property taxes owed		\$ 64,424.42
10 JAMES J. PRASAD 29910 BELLO VIEW PLACE HAYWARD CALIFORNIA 94544	Phone: JAMES J. PRASAD 29910 BELLO VIEW PLACE HAYWARD CALIFORNIA 94544	Rent & Lease Term Rent Obligation		\$ 60,704.84
11 HUNTLEIGH HEALTHCARE LLC P. O. 1213, DEPT 975 NEWARK NEW JERSEY 71101	Phone: HUNTLEIGH HEALTHCARE LLC P. O. 1213, DEPT 975 NEWARK NEW JERSEY 71101			\$ 37,000.00
12 MCKESSON MEDICAL-SURGICAL #31714 P. O. BOX 630693 CINCINNATI OHIO 45263	Phone: MCKESSON MEDICAL-SURGICAL #31714 P. O. BOX 630693 CINCINNATI OHIO 45263			\$ 21,512.78

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13 DIAGNOSTIC LABORATORIES 2820 N. ONTARIO ST. BURBANK CALIFORNIA 91504	Phone: DIAGNOSTIC LABORATORIES 2820 N. ONTARIO ST. BURBANK CALIFORNIA 91504			\$ 21,206.01
14 ALL COVERED P. O. BOX 39000 SAN FRANCISCO CALIFORNIA 94139	Phone: ALL COVERED DEPT. 33163 P. O. BOX 39000 SAN FRANCISCO CALIFORNIA 94139			\$ 20,786.70
15 COMPANION PROPERTY & CASUALTY INS. CO. 5501 LBJ FREEWAY DALLAS TEXAS 75240	Phone: COMPANION PROPERTY & CASUALTY INS. CO. 5501 LBJ FREEWAY DALLAS TEXAS 75240			\$ 19,166.89
16 MEDLINE INDUSTRIES, INC. DEPT LA 21558 PASADENA CALIFORNIA 91185	Phone: MEDLINE INDUSTRIES, INC. DEPT LA 21558 PASADENA CALIFORNIA 91185			\$ 13,012.41
17 BRAZELL CARTER, M.D. 2600 MACDONALD AVE. RICHMOND CALIFORNIA 94804	Phone: BRAZELL CARTER, M.D. 2600 MACDONALD AVE. RICHMOND CALIFORNIA 94804	El Cerrito & Richmond		\$ 11,725.00
18 BOWLES & VERNA P.O. BOX 8180 WALNUT CREEK CALIFORNIA 94596	Phone: BOWLES & VERNA P.O. BOX 8180 WALNUT CREEK CALIFORNIA 94596			\$ 10,000.00
19 SPECIALIZED MEDICAL SERVICES, INC. 7237 Solution Center Chicago ILLINOIS 60677	Phone: SPECIALIZED MEDICAL SERVICES, INC. 7237 Solution Center Chicago ILLINOIS 60677			\$ 8,351.50

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20 DIRECT SUPPLY, INC. P. O. BOX 88201 MILWAUKEE WISCONSIN 53288	Phone: DIRECT SUPPLY, INC. P. O. BOX 88201 MILWAUKEE WISCONSIN 53288			\$ 6,705.11

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, William M. Shields, CEO of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 5/30/2012Signature /s/ William M. ShieldsName: William M. ShieldsTitle: CEO