B 1 (Official Form 1) (1/08)

United States Bankruptcy Court
District of Delaware

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): **TLC Vision (USA) Corporation**	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): **38-3216220**	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): **16305 Swingley Ridge Road** **Suite 300** **Chesterfield, MO** ZIP CODE **63017**	Street Address of Joint Debtor (No. and Street, City, and State): ZIP CODE
County of Residence or of the Principal Place of Business: **St. Louis County**	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP CODE	Mailing Address of Joint Debtor (if different from street address): ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above): ZIP CODE

Type of Debtor
(Form of Organization)
(Check **one** box.)

- ☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
- ☒ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)

Nature of Business
(Check **one** box.)

- ☐ Health Care Business
- ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)
- ☐ Railroad
- ☐ Stockbroker
- ☐ Commodity Broker
- ☐ Clearing Bank
- ☒ Other

Tax-Exempt Entity
(Check box, if applicable.)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check **one** box.)

- ☐ Chapter 7
- ☐ Chapter 9
- ☒ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
- ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts
(Check one box.)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."
- ☒ Debts are primarily business debts.

Filing Fee (Check one box.)

- ☒ Full Filing Fee attached.
- ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
- ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors

Check one box:
- ☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
- ☒ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:
- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000.

Check all applicable boxes:
- ☐ 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).

Statistical/Administrative Information

- ☒ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☐ 1-49	☐ 50-99	☐ 100-199	☒ 200-999	☐ 1,000-5,000	☐ 5,001-10,000	☐ 10,001-25,000	☐ 25,001-50,000	☐ 50,001-100,000	☐ Over 100,000

Estimated Assets

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☒ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☐ More than $1 billion

Estimated Liabilities

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☒ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☐ More than $1 billion

Voluntary Petition *(This page must be completed and filed in every case.)*	Name of Debtor(s): **TLC Vision (USA) Corporation**	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)		
Location Where Filed:	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)		
Name of Debtor: **See Rider 1**	Case Number:	Date Filed:
District:	Relationship:	Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).

X _____
Signature of Attorney for Debtor(s) (Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☒ No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box.)

☒ Debtor has been domiciled or has had a residence, 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.

☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes.)

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

_____
(Name of landlord that obtained judgment)

_____
(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition
(This page must be completed and filed in every case.)

Name of Debtor(s): **TLC Vision (USA) Corporation**

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

_____
Telephone Number (if not represented by attorney)

_____
Date

Signature of Attorney*

X _____
Signature of Attorney for Debtor(s)

Mark D. Collins
Richards, Layton & Finger, P.A.
One Rodney Square
920 N. King St.
Wilmington, DE 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

Mark K. Thomas
Paul V. Possinger
Proskauer Rose LLP
Three First National Plaza
70 W. Madison, Suite 3800
Chicago, IL 60602
Telephone: (312) 962-3350
Facsimile: (312) 962-3551

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Authorized Individual
James Tiffany
Printed Name of Authorized Individual
President
Title of Authorized Individual
December 21, 2009
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
(Signature of Foreign Representative)

_____
(Printed Name of Foreign Representative)

_____
Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

_____
Printed Name and title, if any, of Bankruptcy Petition Preparer

_____
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

_____
Address

X _____

_____
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

RIDER 1

LIST OF AFFILIATED FILING ENTITIES

The following affiliated debtors (collectively, the "Debtors") contemporaneously filed chapter 11 petitions in the United States Bankruptcy Court for the District of Delaware:

1. TLC Vision (USA) Corporation
2. TLC Vision Corporation
3. TLC Management Services, Inc.

UNANIMOUS WRITTEN CONSENT IN LIEU OF A MEETING OF THE BOARD OF DIRECTORS OF TLC VISION (USA) CORPORATION

Pursuant to Section 141 of the General Corporation Law of the State of Delaware, the undersigned, constituting the entire board of directors (the "Board") of TLC Vision (USA) Corporation, a Delaware corporation (the "Company"), by written consent in lieu of a meeting of the Board, do hereby consent to and adopt the following resolutions effective as of the 14th day of December, 2009:

WHEREAS, the Board has reviewed and considered the materials presented by the management and the financial and legal advisors of the Company regarding the liabilities and liquidity situation of the Company, the strategic alternatives available to it, and the impact of the foregoing on the Company's businesses; and

WHEREAS, the Board has had the opportunity to consult with the management and the financial and legal advisors of the Company and fully consider each of the strategic alternatives available to the Company;

I. Voluntary Petition under the Provisions of Chapter 11 of Title 11 of the United States Code

NOW, THEREFORE, BE IT RESOLVED, that in the judgment of the Board, it is desirable and in the best interests of the Company, its creditors, stockholders, and other parties in interest, taken as a whole, that the Company file or cause to be filed a voluntary petition for relief (the "Case") under the provisions of chapter 11 of title 11 of the United States Code (11 U.S.C. §§ 101 *et seq.*, the "Bankruptcy Code"); and

RESOLVED, that each of the chairman of the Board, chief restructuring officer, chief operating officer, president, chief financial officer, treasurer, secretary and assistant secretary, and any such other officers of the Company as may be designated by the chief operating officer or chief restructuring officer of the Company (each an "Authorized Officer" and, collectively, the "Authorized Officers"), be and hereby is, authorized and empowered to execute and file, at such time as the Authorized Officer deems necessary and appropriate, on behalf of the Company in the United States Bankruptcy Court for the District of Delaware, or other such United States Bankruptcy Court, as shall be decided upon by the Board, all petitions, schedules, lists, motions, applications, pleadings and other papers or documents, necessary to commence a case on behalf of the Company under chapter 11 of the Bankruptcy Code, including but not limited to

motions to obtain the use of cash collateral and provide adequate protection therefor, to obtain debtor in possession financing, and to take any and all further acts and deeds that he, she or the Board deems necessary, proper and desirable in connection with the Case, with a view to the successful prosecution of the Case; and

RESOLVED, that each of the Authorized Officers be, and hereby is, authorized and directed to employ the law firm of Proskauer Rose LLP as general bankruptcy counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations in connection with the Case; and in connection therewith, each of the Authorized Officers is hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Company's chapter 11 case, and to cause to be filed an appropriate application for authority to retain the services of Proskauer Rose LLP; and

RESOLVED, that each of the Authorized Officers be, and hereby is, authorized and directed to employ the law firm of Richards, Layton & Finger, P.A. as local bankruptcy and conflicts counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations in connection with the Case; and in connection therewith, the each of the Authorized Officers is hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Case, and to cause to be filed an appropriate application for authority to retain the services of Richards, Layton & Finger, P.A.; and

RESOLVED, that each of the Authorized Officers be, and hereby is, authorized, if deemed necessary, to employ the law firm of Torys LLP as Canadian counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations in connection with the Case; and in connection therewith, the each of the Authorized Officers is hereby authorized to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Case, and if necessary to cause to be filed an appropriate application for authority to retain the services of Torys LLP; and

RESOLVED, that each of the Authorized Officers be, and hereby is, authorized and directed to employ crisis management personnel of the firm of Conway Del Genio Gries & Co., LLC as

chief restructuring officer, interim chief financial officer and related positions to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations in connection with the Case; and in connection therewith, each of the Authorized Officers is hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Case, and to cause to be filed appropriate applications for authority to retain the services of such personnel of Conway Del Genio Gries & Co., LLC; and

RESOLVED, that each of the Authorized Officers be, and hereby is, authorized and directed to employ the firm of Epiq Systems, Inc. as noticing, claims and balloting agent to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations in connection with the Case; and in connection therewith, each of the Authorized Officers of the Company is hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Case, and to cause to be filed appropriate applications for authority to retain the services of Epiq Systems, Inc.; and

RESOLVED, that each of the Authorized Officers be, and hereby is, authorized and directed to employ any other professionals to assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations in connection with the Case; and in connection therewith, each of the Authorized Officers is hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to or immediately upon the filing of the Case, and to cause to be filed an appropriate application for authority to retain the services of any other professionals as necessary; and

II. Approval of Plan Support Agreement

RESOLVED, that in the judgment of the Board, it is desirable and in the best interests of the Company, its creditors, stockholders, and other parties in interest that the Company enter into a Plan Support Agreement substantially in the form of the agreement (including exhibits) provided to the Board regarding the Company's Proposed Plan of Reorganization subject to such changes as the Authorized Officers shall deem necessary or appropriate and in the best interests of the Company and its

creditors, stockholders, and other parties in interest, taken as a whole; and

RESOLVED, that each of the Authorized Officers be, and hereby is, authorized and directed, on behalf of the Company, to execute and deliver any documents and agreements necessary for the Company to enter into the Plan Support Agreement subject to such changes as any of the Authorized Officers shall deem necessary or appropriate and in the best interests of the Company and its creditors, stockholders, and other parties in interest, taken as a whole; and

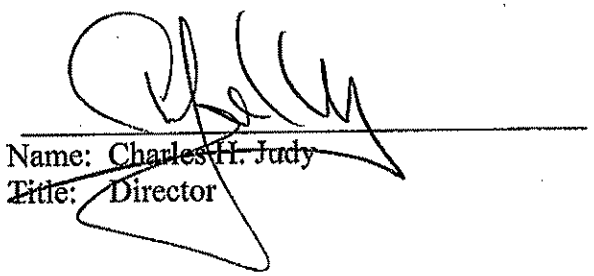
III. Further Actions and Prior Actions

RESOLVED, that in addition to the specific authorizations heretofore conferred upon them, each of the Authorized Officers be, and hereby is, authorized and empowered, in the name of and on behalf of the Company, to take or cause to be taken any and all such further actions, and to execute, acknowledge, deliver, and file any and all such agreements, certificates, instruments, undertakings and other documents and to incur and pay or cause to be paid all such fees and expenses as each Authorized Officer in his/her discretion may deem necessary or desirable in order to fully carry out the intent and accomplish the purpose of the resolutions adopted herein; and

RESOLVED, that all acts, actions, and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of the Company, which acts would have been approved by the foregoing resolutions except that such acts were taken before these resolutions were certified, are hereby in all respects approved and ratified.

* * * * *

IN WITNESS WHEREOF, the members of the Board of the Company have executed this consent as of the date first written above.



Name: Charles H. Judy
Title: Director

Name: Ellen Jo Plass
Title: Director

Name: James Tiffany
Title: Director

IN WITNESS WHEREOF, the members of the Board of the Company have executed this consent as of the date first written above.

Name: Charles H. Judy
Title: Director

Ellen Jo E. Plass.
Name: Ellen Jo Plass
Title: Director

Name: James Tiffany
Title: Director

IN WITNESS WHEREOF, the members of the Board of the Company have executed this consent as of the date first written above.

Name: Charles H. Judy
Title: Director

Name: Ellen Jo Plass
Title: Director

Name: James Tiffany
Title: Director

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
TLC Vision (USA) Corporation,	)	Case No. 09- ( )
	)	
Debtor.	)	

LIST OF EQUITY SECURITY HOLDERS AND
CORPORATE OWNERSHIP STATEMENT

In accordance with Rules 1007 and 7007.1 of the Federal Rules of Bankruptcy Procedure, TLC Vision (USA) Corporation submits the following information:

Name and Address of Equity Security Holder	Interest
TLC Vision Corporation 5280 Solar Drive, Suite 300 Mississauga, Ontario L4W 5M8	100%

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
TLC Vision (USA) Corporation,	)	Case No. 09- ( )
	)	
Debtor.	)	

DECLARATION REGARDING LIST OF EQUITY SECURITY HOLDERS AND CORPORATE OWNERSHIP STATEMENT

I, James Tiffany, President of the above-captioned chapter 11 debtor, declare under penalty of perjury that I have reviewed the foregoing List of Equity Security Holders and Corporate Ownership Statement and that it is true and correct as of December 21, 2009, to the best of my knowledge, information and belief.

Date: December 21, 2009

Signature: _____
James Tiffany
President

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
TLC Vision (USA) Corporation,	)	Case No. 09- ( )
	)	
Debtor.	)	

CONSOLIDATED LIST OF CREDITORS HOLDING
LARGEST UNSECURED CLAIMS

Set forth below is a consolidated list of creditors holding the 30 largest unsecured claims against TLC Vision (USA) Corporation, TLC Vision Corporation, and TLC Management Services, Inc. (collectively, the "Debtors") as of December 15, 2009. This list has been prepared on a consolidated basis from the books and records of the Debtors. The information in this list shall not constitute an admission by, nor is it binding on, the Debtors.[1]

This list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in the Debtors' chapter 11 cases. This list does not include (1) persons who come within the definition of an "insider" set forth in 11 U.S.C. § 101 or (2) secured creditors unless the value of the collateral of such otherwise secured creditor is such that the amount of the resulting unsecured deficiency claim places the creditor among the holders of the largest unsecured claims against the Debtors.

	Name	Address	City	State	Zip	Amount
1.	AMO Sales and Service, Inc.	1700 East St. Andrew Place	Santa Ana	CA	92705-4933	5,910,637
2.	Lindsay T. Atwood Individually and by and on behalf of the Shareholders	4924 South 3960 West	West Valley City	UT	84118	4,940,000
3.	George Pronesti, MD	P.O. Box 203	Bryn Athyn	PA	19009	616,330

[1] The Debtors will file schedules of assets and liabilities (collectively, the "Schedules") in accordance with 11 U.S.C. § 521 and Fed. R. Bankr. P. 1007. The information contained in the Schedules may differ from that set forth below. Furthermore, the Debtors have not yet identified which unsecured claims against them, if any, are contingent, unliquidated, disputed and/or subject to setoff. Inclusion of a claim on this consolidated list is not an admission that the amount listed is or is not contingent, unliquidated, disputed and/or subject to setoff nor an admission that the amount listed is owed by more than one of the Debtors.

	Name	Address	City	State	Zip	Amount
4.	Michael Aronsky, MD	219 Ladbroke Rd.	Bryn Athyn	PA	19010	616,330
5.	Anthony Zacchei, MD	1398 County Line Rd	Radnor	PA	19087	389,804
6.	Larry Hohl	1040 E Birchwood Pl	Chandler	AZ	85249	380,935
7.	James Wachtman	330 Oakwood Avenue	Webster Groves	MO	63119	328,000
8.	Steve Rasche	12442 Cinema Lane	St. Louis	MO	63217	306,615
9.	Carol Hoffman, MD	P.O. Box 400	Kembelsville	PA	19347	246,536
10.	Brian Andrew	15788 Summer Ridge	Chesterfield	MO	63017	232,376
11.	Alcon Laboratories, Inc.	P.O. Box 951125	Dallas	TX	75395	140,679
12.	M/A/R/C Inc. d/b/a Targetbase	PO Box 844244	Dallas	TX	75284-4244	133,514
13.	Bausch & Lomb Surgical	4395 Collections Center Drive	Chicago	IL	60693	132,519
14.	Price Waterhouse	800 Market St	St. Louis	MO	63101	114,720
15.	Ernst & Young LLP	P.O. Box 251, T.D. Centre	Toronto	ON	M5K 1J7	106,294
16.	Rubin, Brown, Gornstein & Co LLP	1 N Brentwood Ste 1100	St. Louis	MO	63105	82,589
17.	Migliozzi Printing Services	830 Western Avenue	Pittsburgh	PA	15233	75,691
18.	Google, Inc.	1600 Amphitheatre Pkwy	Mountain View	CA	94043	69,729

	Name	Address	City	State	Zip	Amount
19.	Spectra Gases Inc.	3434 Route 22	West Branchburg	NJ	08876	55,946
20.	Acxiom Corporation	601 E. 3rd St.	Little Rock	AK	72201	40,975
21.	Emmi Solutions, LLC	300 W Adams St; Suite 1100	Chicago	IL	60606	40,000
22.	The Laredo Group, Inc.	11860 W. State Rd 84	Davie	FL	33325	38,751
23.	Ceatus Media Group, LLC	960 Grand Ave	San Diego	CA	92109	25,850
24.	New Possibilities Group	40 East Pierrepont Ave.	Rutherford	NJ	07070	24,500
25.	Did-it.Com LLC	55 Maple Avenue	Rockville Centre	NY	11570	23,117
26.	Colliers Turley Martin Tucker	7701 Forsyth; Suite 500	St. Louis	MO	63105	18,342
27.	Cowen & Company LLC	1221 Avenue of the Americas	New York	NY	10020	17,532
28.	Pitney-Bowes	2225 American Dr.	Neenah	WI	54956	15,018
29.	Catalano Gallardo & Petropoulos, LLP	1565 Franklin Avenue, Suite 300 Attn: Ralph A. Catalon, Esq.	Mineola	NY	11501	14,980
30.	Baker Donelson Bearman Caldwell & Berkowitz	4268 I-55 North, Meadowbrook Office Park	Jackson	MS	39211	14,475

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
TLC Vision (USA) Corporation,	)	Case No. 09- ( )
	)	
Debtor.	)	

DECLARATION REGARDING THE CONSOLIDATED LIST OF CREDITORS
HOLDING THE THIRTY LARGEST UNSECURED CLAIMS AGAINST THE DEBTORS

I, James Tiffany, President of the above-captioned chapter 11 debtor, declare under penalty of perjury that I have reviewed the foregoing Consolidated List of Creditors Holding Largest Unsecured Claims and that it is true and correct as of December 21, 2009, to the best of my knowledge, information and belief.

Date: December 21, 2009

Signature: _____
James Tiffany
President