

**United States Bankruptcy Court
Middle District of Florida**

In re Boaters Warehouse/Advanced Boating Services, LLC
Debtor(s)

Case No. _____
Chapter 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)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
American Express PO Box 360001 Fort Lauderdale, FL 33336-0001	American Express PO Box 360001 Fort Lauderdale, FL 33336-0001 800-472-9297	Credit card debt		30,745.80
Auto Owners Insurance P.O. Box 30315 Lansing, MI 48909-7815	Auto Owners Insurance P.O. Box 30315 Lansing, MI 48909-7815	Additional premiums claimed pursuant to Insurance Audit	Disputed	19,934.08
Land & Sea P.O. Box 862249 Orlando, FL 32886	Land & Sea P.O. Box 862248 Orlando, FL 32886 800-432-7652	Goods / Services rendered		15,500.00
Northern Insurance Co. of America c/o Oswald Trippe 4707 SE 9th Pl, Ste. 102 Cape Coral, FL 33904	David Owen Northern Insurance Co. of America c/o Oswald Trippe Cape Coral, FL 33904 239-772-5400	Additional premiums claimed pursuant to Insurance Audit	Disputed	15,275.24
ADP Lightspeed 1950 Hassell Rd. Hoffman Estates, IL 60169	ADP Lightspeed 1950 Hassell Rd. Hoffman Estates, IL 60169 888-667-7483	Services rendered		9,535.98
Clear Channel P.O. Box 406265 Atlanta, GA 30384	Clear Channel P.O. Box 406265 Atlanta, GA 30384 941-206-1188	Services rendered		5,556.50
Boat Trader P.O. Box 3856 Norfolk, VA 23514	Boat Trader P.O. Box 3856 Norfolk, VA 23514 888-642-0028	Services rendered		3,284.00
Blizin, Sunberg & Waldman 200 S. Biscayne Blvd. Ste 2500 Miami, FL 33131	Blizin, Sunberg & Waldman 200 S. Biscayne Blvd. Ste 2500 Miami, FL 33131	Services rendered		3,197.72

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(Continuation Sheet)

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Interstate Battery 6260 Topaz Ct. Fort Myers, FL 33966	Interstate Battery 6260 Topaz Ct. Fort Myers, FL 33966 239-274-0077	Goods / Services rendered		3,162.35
Sun Coast Media P.O. Box 22045 Tampa, FL 33622	Sun Coast Media P.O. Box 22045 Tampa, FL 33622 941-206-1000	Goods / Services rendered		1,620.20
Water Life 217 Bangsberg Rd. Port Charlotte, FL 33952	Water Life 217 Bangsberg Rd. Port Charlotte, FL 33952 941-766-8180	Goods / Services rendered		1,358.50
Magic Tilt Trailers 2161 Lions Club Rd. Clearwater, FL 33764	Magic Tilt Trailers 2161 Lions Club Rd. Clearwater, FL 33764	Goods provided		1,163.17
Battery USA 1840 South Combee Rd. Lakeland, FL 33801	Battery USA 1840 South Combee Rd. Lakeland, FL 33801	Goods / Services rendered		855.00
DWJA Landscape Architects 1491 Second St., Ste B. Sarasota, FL 34236	DWJA Landscape Architects 1491 Second St., Ste B. Sarasota, FL 34236 941-366-3159	Goods / Services rendered		711.30
Rainforest Exhibit Designs 427 N. Laurel Dr. Pompano Beach, FL 33063	Rainforest Exhibit Designs 427 N. Laurel Dr. Pompano Beach, FL 33063 305-469-2400	Goods / Services rendered		642.00
Sun Broadcasting Inc. 2824 Palm Beach Blvd. Fort Myers, FL 33916	Sun Broadcasting Inc. 2824 Palm Beach Blvd. Fort Myers, FL 33916 239-479-5500	Goods / Services rendered		625.00
Jaytron Marine Electronics 2635 Manatee Ave. E. Bradenton, FL 34208	Jaytron Marine Electronics 2635 Manatee Ave. E. Bradenton, FL 34208 941-746-6385	Goods / Services rendered		523.86
Florida Power and Light 6653 19th Street East Sarasota, FL 34243	Florida Power and Light 6653 19th Street East Sarasota, FL 34243	Utility services		472.25
Aley Enterprises 720 NE 25th Ave. Suite 16 Cape Coral, FL 33909	Aley Enterprises 720 NE 25th Ave. Suite 16 Cape Coral, FL 33909	Goods / Services rendered		375.00
Ace Hardware 3035 Tamiami Trail Port Charlotte, FL 33952	Ace Hardware 3035 Tamiami Trail Port Charlotte, FL 33952	Goods / Services rendered		337.86

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

I, the Owner/Manager 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 March 26, 2009

Signature /s/ Mark L. Burpee
Mark L. Burpee
Owner/Manager

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.