

UNITED STATES BANKRUPTCY COURT
Middle District of Florida, Tampa Division

In Re: Mutts A Million, Inc.
Debtor

Case No. _____
 (if known)

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) |
|--|---|--|---|---|
| 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 Judith A. Lund 8333 121st Place North Largo, FL 33773 | | | | \$20,860.00 |
| 2 So Ho Investments, LLC 3333 West Kennedy Blvd., Suite 206 Tampa, FL 33609 | | | | \$15,002.05 |
| 3 St. Pete Times 490 First Avenue South St. Petersburg, FL 33701 | | | | \$3,200.00 |
| 4 Karen Nash 1407 S. Bayvilla #1 Tampa, FL 33629 | | | | \$65,000.00 |

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

I, the undersigned authorized agent of the corporation named as the Debtor in this case, declare under penalty of perjury that I have read the foregoing "List of Creditors Holding 20 Largest Unsecured Claims" and that it is true and correct to the best of my knowledge, information and belief.

May 1, 2009
Date

X /s/Karen Nash
Signature of Authorized Individual
Karen Nash, President
Printed Name and Title