

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
Ft. Myers DIVISION**

In re *Certified Diabetic Services, Inc.*
a Delaware 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>Pivotal Corporation</i> 600-858 Beatty Street Vancouver British Columbia V6B 1C1	Phone: <i>Pivotal Corporation</i> 600-858 Beatty Street Vancouver British Columbia V6B 1C1			\$ 194,800.24
2 <i>Q Interactive</i> P.O. Box 101452 Atlanta GA 30392-1452	Phone: <i>Q Interactive</i> P.O. Box 101452 Atlanta GA 30392-1452			\$ 165,250.00
3 <i>THP, LLC</i> Attn: Christine Wyatt 15465 Pine Ridge Road Fort Myers FL 33908	Phone: <i>THP, LLC</i> Attn: Christine Wyatt 15465 Pine Ridge Road Fort Myers FL 33908			\$ 76,908.60
4 <i>KBL, LLP</i> 201 E. Kennedy Blvd. Suite 1111 Tampa FL 33602	Phone: <i>KBL, LLP</i> 201 E. Kennedy Blvd. Suite 1111 Tampa FL 33602	Service Provider		\$ 72,693.07
5 <i>BCBS of FL</i> P.O. Box 105358 Atlanta GA 30348-5358	Phone: <i>BCBS of FL</i> P.O. Box 105358 Atlanta GA 30348-5358			\$ 52,789.76

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6 Shaheen & Gordon, P.A. 107 Storrs Street PO Box 2703 Concord NH 03301	Phone: Shaheen & Gordon, P.A. 107 Storrs Street PO Box 2703 Concord NH 03301	Service Provider		\$ 51,027.16
7 R R Donnelley P.O. Box 905151 Charlotte NC 28290-5151	Phone: R R Donnelley P.O. Box 905151 Charlotte NC 28290-5151	Service Provider		\$ 45,246.00
8 Dean, Mead P.O. Box 2346 Orlando FL 32802	Phone: Dean, Mead P.O. Box 2346 Orlando FL 32802	Service Provider		\$ 41,949.57
9 Collier County Tax Collector Attn: Cindy Kransel Courthouse Bldg. C-1 Naples FL 34112-4997	Phone: Collier County Tax Collector Attn: Cindy Kransel Courthouse Bldg. C-1 Naples FL 34112-4997	Government Taxes		\$ 17,250.84
10 LSC Group, LLC 3405 West Fletcher Avenue Tampa FL 33618	Phone: LSC Group, LLC 3405 West Fletcher Avenue Tampa FL 33618			\$ 16,000.00
11 Purchase Power PO Box 856042 Louisville KY 40285-6042	Phone: Purchase Power PO Box 856042 Louisville KY 40285-6042			\$ 14,725.99
12 Business Card P.O. Box 15710 Wilmington DE 19886-5710	Phone: Business Card P.O. Box 15710 Wilmington DE 19886-5710			\$ 9,609.27
13 CenturyLink P.O. Box 96064 Charlotte NC 28296-0064	Phone: CenturyLink P.O. Box 96064 Charlotte NC 28296-0064			\$ 6,815.90

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14 <i>Airport Woods Commerce Center c/o Benson's Inc. 12650 Whitehall Drive Fort Myers FL 33907</i>	Phone: <i>Airport Woods Commerce Center c/o Benson's Inc. 12650 Whitehall Drive Fort Myers FL 33907</i>			\$ 6,748.45
15 <i>Lee County Tax Collector P.O. Box 1549 Fort Myers FL 33902-1549</i>	Phone: <i>Lee County Tax Collector P.O. Box 1549 Fort Myers FL 33902-1549</i>	<i>Government Taxes</i>		\$ 4,474.52
16 <i>Hayam Rostom 15379 Laguna Hills Drive Fort Myers FL 33908</i>	Phone: <i>Hayam Rostom 15379 Laguna Hills Drive Fort Myers FL 33908</i>			\$ 3,600.00
17 <i>Allied Administrators for Delta Insurance Company P.O. Box 45793 San Francisco CA 94145-0793</i>	Phone: <i>Allied Administrators for Delta Insurance Company P.O. Box 45793 San Francisco CA 94145-0793</i>			\$ 2,996.53
18 <i>Law Offices of Antonio Faga 7955 Airport Road N. #101 Naples FL 34109-1794</i>	Phone: <i>Law Offices of Antonio Faga 7955 Airport Road N. #101 Naples FL 34109-1794</i>	<i>Service Provider</i>		\$ 2,855.00
19 <i>Owen Mumford 1755 A West Oak Commons Marietta GA 30062-3165</i>	Phone: <i>Owen Mumford 1755 A West Oak Commons Marietta GA 30062-3165</i>			\$ 2,160.00
20 <i>Bryan Cave, LLP 1290 Avenue of the Americas New York NY 10104</i>	Phone: <i>Bryan Cave, LLP 1290 Avenue of the Americas New York NY 10104</i>	<i>Service Provider</i>		\$ 2,053.12

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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Lowell Fisher, 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: 5/7/2010

Signature /s/ Lowell Fisher

Name: Lowell Fisher

Title: CEO