B4 (Official Form 4) (12/07)

### United States Bankruptcy Court Southern District of Florida

In re Rene Piedra DMD And Associates, P.A.

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)
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]
A & J Dental c/o Scott Mitchell, Esq. 7310 W. McNab Road #107 Fort Lauderdale, FL 33321	A & J Dental c/o Scott Mitchell, Esq. 7310 W. McNab Road Fort Lauderdale, FL 33321			17,000.00
Argiz Advertising, Inc. c/o Joseph DeGanca, Esq. 3471 N. Federal Hwy. #300 Fort Lauderdale, FL 33306	Argiz Advertising, Inc. c/o Joseph DeGanca, Esq. 3471 N. Federal Hwy. Fort Lauderdale, FL 33306			40,000.00
Casa de Campo, LLC 9051 S.W. 162 Lane Miami, FL 33157	Casa de Campo, LLC 9051 S.W. 162 Lane Miami, FL 33157			14,000.00
CBS Outdoor 3785 N.W. 82 Avenue Suite 415 Miami, FL 33166	CBS Outdoor 3785 N.W. 82 Avenue Suite 415 Miami, FL 33166			25,000.00
Ceramic Arts Dental Laboratory 7451 West Oakland Park Blvd. Fort Lauderdale, FL 33319	Ceramic Arts Dental Laboratory 7451 West Oakland Park Blvd. Fort Lauderdale, FL 33319			70,000.00
Clear Channel c/o Garry J. Alhalel, P.A. 25 S.E. 2nd Avenue 1045 Ingraham Building Miami, FL 33131	Clear Channel c/o Garry J. Alhalel, P.A. 25 S.E. 2nd Avenue Miami, FL 33131			36,376.10
Dental Health Products, Inc. Department CH 17966 Palatine Palatine, IL 60055-7966	Dental Health Products, Inc. Department CH 17966 Palatine Palatine, IL 60055-7966			65,000.00
Edmar Enterprises Corp. Corp 261 Costanera Miami, FL 33143	Edmar Enterprises Corp. Corp 261 Costanera Miami, FL 33143			75,000.00
Flexi Dental Lab 921 S.W. 27 Avenue Suite 1-C Miami, FL 33135	Flexi Dental Lab 921 S.W. 27 Avenue Suite 1-C Miami, FL 33135			20,000.00

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Debtor(s)

Case No.

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# LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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(Continuation Sheet)

(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]
Indira Blyskal	Indira Blyskal			125,000.00
7924 S.W. 194 Street	7924 S.W. 194 Street			
Miami, FL 33157	Miami, FL 33157			
Internal Revenue Service	Internal Revenue Service			150,000.00
P.O. Box 21126	P.O. Box 21126			
Philadelphia, PA 19114-0326	Philadelphia, PA 19114-0326			
Lincoln Financial Manager	Lincoln Financial Manager			46,592.75
c/o Gary J. Alhalel, P.A.	c/o Gary J. Alhalel, P.A.			
25 S.E. 2nd Avenue	25 S.E. 2nd Avenue			
Miami, FL 33131	Miami, FL 33131		Diamutad	E4 000 04
Miguel A. Martinez, DDS	Miguel A. Martinez, DDS c/o Paul F. Penichet, Esg.		Disputed	54,998.01
c/o Paul F. Penichet, Esq. 19 West Flagler Street	19 West Flagler Street			
Suite 907	Miami, FL 33130			
Miami, FL 33130				
Patterson Detal Financial	Patterson Detal Financial Services			45,024.85
Services	c/o Sheila Ryan, Creditor Manager			43,024.03
c/o Sheila Ryan, Creditor	1031 Mendota Heights Road			
Manager	Saint Paul, MN 55120			
1031 Mendota Heights Road				
Saint Paul, MN 55120				
Power 96	Power 96			65,000.00
20295 N.W. 2nd Avenue	20295 N.W. 2nd Avenue			,
Suite 300	Suite 300			
Miami, FL 33169	Miami, FL 33169			
Prime Time PR & Marketing	Prime Time PR & Marketing			30,000.00
4600 Sheridan Street	4600 Sheridan Street			
Suite 305	Suite 305			
Hollywood, FL 33021	Hollywood, FL 33021			
Spanish Broadcasting WCMQ	Spanish Broadcasting WCMQ		Disputed	166,400.00
c/o J. Robert Morgan, Esq.	c/o J. Robert Morgan, Esq.			
6800 Broken Sound Parkway	6800 Broken Sound Parkway			
Boca Raton, FL 33487	Boca Raton, FL 33487			07.000.00
Straumann Company	Straumann Company			97,000.00
c/o Garry J. Alhalel, P.A.	c/o Garry J. Alhalel, P.A.			
25 S.E. 2nd Avenue 1045 Ingraham Building	25 S.E. 2nd Avenue Miami, FL 33131			
Miami, FL 33131				
Univision Radio-Miami	Univision Radio-Miami			25,000.00
9405 N.W. 41 St.	9405 N.W. 41 St.			-5,000.00
Miami, FL 33178-2301	Miami, FL 33178-2301			
Wachovia Bank, Line Credit	Wachovia Bank, Line Credit			500,000.00
Jacksonville, FL 32202	Jacksonville, FL 32202			

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## LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS (Continuation Sheet)

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

I, the President 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 June 5, 2008

Signature /s/ Rene Piedra Rene Piedra President

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.