

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA**

In re *David B. Cohen*

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>Indigo Real Estate LLC c/o Shutts & Bowen LLP 525 Okeechobee Blvd Ste 1100 West Palm Beach FL 33401</i>	Phone: <i>Indigo Real Estate LLC c/o Shutts & Bowen LLP 525 Okeechobee Blvd Ste 1100 West Palm Beach FL 33401</i>		Value: Net Unsecured:	\$ 11,280,000.00 \$ 0.00 \$ 11,280,000.00
2 <i>David Kahan 560 Kirts Boulevard Suite 100 Troy MI 48084</i>	Phone: <i>David Kahan 560 Kirts Boulevard Suite 100 Troy MI 48084</i>		Value: Net Unsecured:	\$ 835,108.60 \$ 0.00 \$ 835,108.60
3 <i>Aurora Loan Services c/o Law Office of David Stern 900 South Pine Island Rd Ste 400 Fort Lauderdale FL 33324</i>	Phone: <i>Aurora Loan Services c/o Law Office of David Stern 900 South Pine Island Rd Ste 400 Fort Lauderdale FL 33324</i>		Value: Net Unsecured:	\$ 675,328.11 \$ 0.00 \$ 675,328.11
4 <i>William Glenn Roy, III 411 West Central Parkway Altamonte Spring FL 32714</i>	Phone: <i>William Glenn Roy, III Altamonte Spring FL 32714</i>			\$ 630,000.00
5 <i>Wachovia Bank National Association c/o Moskowitz Mandell, Salim 800 Corporate Drive, Suite 500 Fort Lauderdale FL 33334</i>	Phone: <i>Wachovia Bank National Association c/o Moskowitz Mandell, Salim 800 Corporate Drive, Suite 500 Fort Lauderdale FL 33334</i>		Value: Net Unsecured:	\$ 576,000.00 \$ 0.00 \$ 576,000.00

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6 US Bank National Association c/o Daniel C. Consuegra, Esq. 9204 King Palm Drive Tampa FL 33619	Phone: US Bank National Association c/o Daniel C. Consuegra, Esq. 9204 King Palm Drive Tampa FL 33619		Value: Net Unsecured:	\$ 522,757.64 \$ 0.00 \$ 522,757.64
7 United Recovery Systems PO Box 722910 Houston TX 77272	Phone: United Recovery Systems PO Box 722910 Houston TX 77272			\$ 466,312.00
8 Charlse Development Group, Inc c/o Larry E. Schner, P.A. 750 S. Dixie Highway Boca Raton FL 33432	Phone: Charlse Development Group, Inc c/o Larry E. Schner, P.A. 750 S. Dixie Highway Boca Raton FL 33432		Value: Net Unsecured:	\$ 165,591.04 \$ 0.00 \$ 165,591.04
9 Jacobson Sobo & Miselle 100 NW 70th Avenue Suite 200 Fort Lauderdale FL 33317	Phone: Jacobson Sobo & Miselle 100 NW 70th Avenue Suite 200 Fort Lauderdale FL 33317			\$ 122,461.37
10 GMAC Mortgage 3451 Hammond Ave PO Box 780 Waterloo IA 50704	Phone: GMAC Mortgage 3451 Hammond Ave PO Box 780 Waterloo IA 50704		Value: Net Unsecured:	\$ 77,500.00 \$ 0.00 \$ 77,500.00
11 Wachovia PO Box 96074 NC 8502 Charlotte NC 28296	Phone: Wachovia PO Box 96074 NC 8502 Charlotte NC 28296		Value: Net Unsecured:	\$ 66,772.76 \$ 0.00 \$ 66,772.76
12 Kyle Contractors 817 SE 9th Street Deerfield Beach FL 33441	Phone: Kyle Contractors 817 SE 9th Street Deerfield Beach FL 33441			\$ 28,902.51

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13 Internal Revenue Service POB 16226 Philadelphia PA 19114	Phone: Internal Revenue Service POB 16226 Philadelphia PA 19114			\$ 25,553.22
14 Bank of America POB 21848 Greensboro NC 27420	Phone: Bank of America POB 21848 Greensboro NC 27420			\$ 24,144.97
15 Wachovia Bank Atlanta GA 30353	Phone: Wachovia Bank Atlanta GA 30353			\$ 21,981.15
16 ARM Accounts Receivable Management PO Box 129 Thorofare NJ 08086	Phone: ARM Accounts Receivable Management PO Box 129 Thorofare NJ 08086			\$ 18,064.28
17 Ford Motor Credit PO Box 542000 Omaha NE 68154	Phone: Ford Motor Credit PO Box 542000 Omaha NE 68154			\$ 10,607.10
18 Tripp Scott, P.A. 110 Southwest 6th Street 15th Floor Fort Lauderdale FL 33301	Phone: Tripp Scott, P.A. 110 Southwest 6th Street 15th Floor Fort Lauderdale FL 33301			\$ 9,201.25
19 Anne M. Gannon, Tax Collector PO Box 3353 West Palm Beach FL 33402	Phone: Anne M. Gannon, Tax Collector PO Box 3353 West Palm Beach FL 33402			\$ 8,642.58

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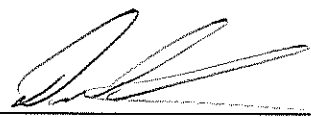
Name of Creditor and Complete Mailing Address including Zip Code	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
20 Aaronson, Austin, P.A. 1801 Lee Road Suite 360 Winter Park FL 32789	Phone: Aaronson, Austin, P.A. 1801 Lee Road Suite 360 Winter Park FL 32789			\$ 7,292.77

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I, _____, _____ of the Individual Debtor 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: 4/15/2009

Signature /s/ David Cohen



Name: David Cohen