

B4 (Official Form 4) (12/07)

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

In re Megacolor Corporation

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>
3100 NW 74 Ave, LLC c/o Wm S. Weisman Esq 2385 Executive Center Dr #270 Boca Raton, FL 33431	3100 NW 74 Ave, LLC c/o Wm S. Weisman Esq 2385 Executive Center Dr #270 Boca Raton, FL 33431	judgment, plus atty fees and costs	Disputed	375,000.00
All Points Capital Corp 275 Broadhollow Rd Melville, NY 11747	All Points Capital Corp 275 Broadhollow Rd Melville, NY 11747	Akiyama J-Print Model 5P540A4 E3 offset printing press with control consol & related accessories		2,278,575.00  (750,000.00 secured)
American Express Platinum POB 360001 Fort Lauderdale, FL 33336- 0001	American Express Platinum POB 360001 Fort Lauderdale, FL 33336-0001	company credit card charges	Disputed	314,151.57
Arnstein & Lehr 200 S Biscayne Blvd #3600 Miami, FL 33131-2395	Arnstein & Lehr 200 S Biscayne Blvd #3600 Miami, FL 33131-2395	attorney fees		136,587.57
Athens Paper Co Inc c/o Robert C. Meacham 1 Financial Plaza #2602 Fort Lauderdale, FL 33394	Athens Paper Co Inc c/o Robert C. Meacham 1 Financial Plaza #2602 Fort Lauderdale, FL 33394	potential liability from asset purchase	Disputed	374,544.21
Barrevel Int'l Inc & DK Living Inc c/o Paul W. Garrity 101 Park Ave New York, NY 10178	Barrevel Int'l Inc & DK Living Inc c/o Paul W. Garrity 101 Park Ave New York, NY 10178	contract for services	Disputed	400,000.00
Commercial Capital aka National City 995 Dalton Ave Cincinnati, OH 45203	Commercial Capital aka National City 995 Dalton Ave Cincinnati, OH 45203	unexpired Lease, amount due \$319,097, settlement reached for \$165,000		165,000.00

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(Continuation Sheet)

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<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>
Empire State Certified Development NY Business Development Corp 50 Beaver St Albany, NY 12207	Empire State Certified Development NY Business Development Corp 50 Beaver St Albany, NY 12207	guaranty of PN Holdings VII for mortgage on 400 Warburton Ave, Hastings on Hudson NY, second mtg 40%	Contingent Disputed	352,000.00
Flom Corporation 14333 Laurel Bowie Rd #308 Laurel, MD 20708	Flom Corporation 14333 Laurel Bowie Rd #308 Laurel, MD 20708	Balemaster E-1750 Auto Tie Baler, Max-pak Vertical Baler, 9' Separator, dust filtration unit, 48" conveyor, cart dumper #17 fans, top feed shredder, s		180,000.00  (50,000.00 secured)
Florida First Capital Finance Corp PO Box 4166 Tallahassee, FL 32315-4166	Florida First Capital Finance Corp PO Box 4166 Tallahassee, FL 32315-4166	guaranty of mortgage PMK Holdings VIII, LLC - LA Studio	Contingent	517,000.00
General Electric Capital Corp 635 Maryville Centre Dr #120 Saint Louis, MO 63141	General Electric Capital Corp 635 Maryville Centre Dr #120 Saint Louis, MO 63141	guaranty of PN Holding VI LLC, PN Holding V, LLC, PN Holding VI, PN Holding, VII, PMK Holdings VIII loans;	Contingent	7,112,500.00
Gevity HR Inc 9000 Town Center Pkwy Bradenton, FL 34202	Gevity HR Inc 9000 Town Center Pkwy Bradenton, FL 34202	promissory Note	Disputed	326,036.82
Internal Revenue Service POB 21126 Philadelphia, PA 19114	Internal Revenue Service POB 21126 Philadelphia, PA 19114	withholding, medicare, social security, unemployment		1,169,877.00
Jerry Rowland LLC 7608 NW 6 Ave Boca Raton, FL 33487	Jerry Rowland LLC 7608 NW 6 Ave Boca Raton, FL 33487	judgment, default lease premises at 1498 NW 3 St, Deerfield Beach, 33442	Disputed	200,000.00
National City Commercial Capital fka Commercial Capital 995 Dalton Ave Cincinnati, OH 45203	National City Commercial Capital fka Commercial Capital 995 Dalton Ave Cincinnati, OH 45203	Lease No.91628000 Redial Lease #TF15190-2; Computer & Software: E Pace Integrated Print Management Software System, subject to lease of National City C	Disputed	320,000.00  (90,000.00 secured)

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Perez Trading aka Coral Paper 3490 NW 125 St Miami, FL 33167	Perez Trading aka Coral Paper 3490 NW 125 St Miami, FL 33167	trade creditor	Disputed	366,565.00
Sovereign Bank 6190 Alexander Rd Princeton, NJ 08540	Sovereign Bank 6190 Alexander Rd Princeton, NJ 08540	Nita Shifter, Kodak Oven, Kodak 850 Processor, Agfa Rinse, Conveyor Plus Plate Shifter	Disputed	499,194.29  (129,000.00 secured)
US Bankcorp Equipment Finance 13010 SW 68 Pkwy Portland, OR 97281	US Bankcorp Equipment Finance 13010 SW 68 Pkwy Portland, OR 97281	Goss/Baker Perkins G18 22.77 6x38" 8 Unit Web Offset sn W949-G18 -6004, Butler 4050 Splicers sn J6102-1RH-2LH; other equipment list on security docume		658,391.58  (100,000.00 secured)
V & C Electrical Contractors 910 Hart Lane Nashville, TN 37216	V & C Electrical Contractors 910 Hart Lane Nashville, TN 37216	Mechanic's Lien	Disputed	149,217.74  (0.00 secured)
XPEDX a Div of International Paper POB 403565 Atlanta, GA 30384-3565	XPEDX a Div of International Paper POB 403565 Atlanta, GA 30384-3565	trade	Disputed	585,982.13

**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 6/12/09Signature  /s/ Paul Hershkowitz

**Paul Hershkowitz**  
**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.