

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

IN RE:

Case No. 1:12-bk-27560Coverings Etc., Inc.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).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
LSREF2 Baron, LLC. cov C/O Robin Hyman Esq 110 SE 6th Street Ft Lauderdale, FL 33301			Unliquidated Disputed	4,000,000.00
Adele Fashion Urban Renewal C/O Irwin Meyers, Esq. 3620 Quentin Rd Brooklyn, NY 11234			Unliquidated Disputed	317,989.61
Travertini Paradiso SRL Glenn L. Widom, Esq. 1501 Venera Ave, Suite 120 Coral Gables, FL 33146			Disputed	241,500.00
Wells Fargo Business Banking MAC N9306-101 PO Box 202902 Dallas, TX 75320				196,575.25
Miller Druck Specialty Contracting, Inc. C/O Constantine T. Tzifas, Esq. 286 Madison Ave, 14 Fl New York, NY 10017			Disputed	90,000.00
Howard Frank C/O Jeffrey Foreman, ESq. 2 S Biscayne Blvd, Suite 2300 Miami, FL 33131			Unliquidated Disputed Subject to Setoff	62,314.43
Bank Of America PO Box 15796 Wilmington, DE 19886				58,112.31
Bank Of America PO Box 15796 Wilmington, DE 19886				45,559.59
Manhattan Spring Street C/O Carlos Perez-Hall, Esq. 377 Broadway New York, NY 10013				39,364.46
Natural Stones (SRI) C/O Ravi Batta, Esq. 11900 Biscayne Blvd #505 Miami, FL 33181				30,000.00
American Express PO Box 650448 Dallas, TX 75265				29,359.43

Wells Fargo Bank PO Box 6426 Carol Stream, IL 60197		28,224.75
FreightQuote.Com 16025 W 113 St Lenexa, KS 66219	Disputed	23,183.12
City Construction Group Philip Glatzer, Esq. 950 S Pine Island Rd, Suite A150 PLantation, FL 33324	Unliquidated Disputed	21,992.14
Bank Of America PO Box 15796 Wilmington, DE 19886		20,214.64
Bank Of America PO Box 15796 Wilmington, DE 19886		19,854.44
Towne Restaurant C/O Nicholas J. Slinde, Esq. 1740 US Bancorp Tower, 111 SW 5 Ave Portland, OR 97204	Disputed	19,506.25
Advanta PO BOx 31032 Tampa, FL 33631		18,998.77
Janiczek Homes C/O Sandra Rhee Ross, Esq. 175 Strafford Ave, Unit 59 Wayne, PA 19087	Disputed	18,338.08
Ari Group, Inc. Marianna L. Picciocchi, Esq. 300 E 42 St, 8 Fl New York, NY 10017	Unliquidated Disputed	18,245.37

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: July 22, 2012 Signature: /s/ Ofer Mizrahi

Ofer Mizrahi, President

(Print Name and Title)