

**United States Bankruptcy Court
District of Massachusetts**

In re New England Pre School Associates, inc. Case No. _____
 Debtor Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
IRS Special Procedures Staff P.O. Box 9112 - Stop 20800 Boston, MA 02203				\$200,000.00
Bank of America PO Box 1758 Newark, NJ 07101				\$111,060.00
Jeanne Smith 93 School Street Milford, MA 01757				\$27,643.00
Capital One c/o TSYS Debt Management PO Box 5155 Norcross, GA 30091				\$16,082.00
MA Department of Revenue Bankruptcy Unit PO Box 9564 Boston, MA 02114				\$15,000.00
Chase Cardmember Services PO Box 15153 Wilmington, DE 19886-5153				\$13,210.09

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Bonnie Small 108 North Avenue Mendon, MA 01756				\$11,616.89
Citi Commercial PO Box 6125 Sioux Falls, SD 57117				\$10,000.00
Milford Gereatric Authority 1 Countryside Drive Main Street Milford, MA 01757				\$8,000.00
Fallon Community Health 10 Chestnut Street Worcester, MA 01608				\$8,000.00
Chase Cardmember Services PO Box 15153 Wilmington, DE 19886-5153				\$6,044.18
Educators Resource 2575 Schillinger Road Semmes, Alabama 36575				\$3,853.41

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<p>Girl Scouts of the USA PO Box 19618 Newark, NJ 07195-0618</p>				<p>\$3,267.93</p>
<p>PCK Limited Partnership 11 Suburban Road Worcester, MA 01602</p>				<p>\$3,200.00</p>
<p>Melissa & Doug LLC PO Box 590 Westport, CT 06881</p>				<p>\$3,100.00</p>
<p>Milford Business Accounting/D.Smith 116 Main Street Milford, MA 01757</p>				<p>\$3,000.00</p>
<p>Hill Companies PO Box 212 117 Water Street Milford, MA 01757</p>				<p>\$2,471.67</p>
<p>Mass. Division of Unemployment 19 Stanford Street Boston, MA 02114-2589</p>				<p>\$2,000.00</p>

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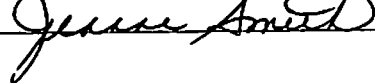
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Carson-Dellosa Publishing, Co. PO Box 1070 Charlotte, NC 28201-1070				\$1,601.56
Mailbox Books 3515 West Market St., Ste. 200 PO Box 9753 Greensboro, NC 27429-0753				\$1,348.54

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

I, Jeanne Smith, Registered Agent 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: 9.14.9

Signature: 

Jeanne Smith, Registered Agent

(Print Name and Title)

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.

Barbara Beyer - Altieri
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Barbara Beyer - Altieri