

**United States Bankruptcy Court
District of Maryland**

IN RE:

Case No. _____

ITM Associates, 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)
Ian K. Altman 10105 Chariot Court Bethesda, MD 20850				186,545.37
Robert Procelli 4938 Little Falss Drive Bethesda, MD 20816				175,327.97
James G. Davis Construction Sublease Suite 250 12530 Parklawn Drive Rockville, MD 20852				146,170.05
Bala Pointe Owner, LP PO Box 823260 Philadelphia, PA 19182-0000				41,520.16
State Of California Franchise Tax Board PO Box 942857 Sacramento, CA 94257-0511				26,567.03
Chris Sands Advanced Biometric Controls, LLC 11501 Sunset Hills Rd, Suite 290 Reston, VA 20190				21,539.00
XO Communications PO Box 828618 Philadelphia, PA 19182-8618				20,376.12
JBG/1700 Rockville Pike LLC PO Box 60173 Charlotte, NC 28260-0173				3,731.25
Keystone Health Plan East PO Box 470250 Philadelphia, PA 19176-0250				3,572.54
Davidson Berquist Jackson Gowdey 4300 Wilson Blvd, 7th Floor Arlington, VA 22203				3,039.14
XO Communications PO Box 828618 Philadelphia, PA 19182-8618				2,654.24
Dell Financial Services PO Box 5292 Carol Stream, IL, IL 60197-5292				2,129.25
Avaya Financial Service PO Box 9300 Chicago, IL 60673-3000				1,540.70

Principal Mutual Life Dept. 900 PO Box 14416 Des Moines, IA 50306-3416	1,244.07
XO Communications PO Box 828618 Philadelphia, PA 19182-8618	1,099.38
Atlantic Parking 2131 K Street, NW Suite 200 Washington, DC 20037	300.00
SunLife Financial PO Box 7247-0381 Philadelphia, PA 19170-0381	89.59
AFLAC Insurance Attn: Remit Process Service 1932 Wynton Road Columbus, GA 31999	66.70

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: April 16, 2010 Signature: /s/ Cary Bunin

Cary Bunin, CEO

(Print Name and Title)