

United States Bankruptcy Court
Eastern District of Michigan-Northern Division

In re Great Lakes Tissue Company

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>
Aurora Specialty Chemistries P.O. Box 227 Lowell, MI 49331-0227	Aurora Specialty Chemistries P.O. Box 227 Lowell, MI 49331-0227	Trade Debt		131,522.81
Brenntag Great Lakes, LLC 4420 Harley Davidson Ave. Wauwatosa, WI 53225	Brenntag Great Lakes, LLC 4420 Harley Davidson Ave. Wauwatosa, WI 53225	Trade Debt		36,588.06
Chase Card Services, #7226 P.O. Box 94014 Palatine, IL 60094-4014	Chase Card Services, #7226 P.O. Box 94014 Palatine, IL 60094-4014	Trade Debt		49,001.00
Cheboygan Hydro Services, LLC 437 Main Cheboygan, MI 49721	Cheboygan Hydro Services, LLC 437 Main Cheboygan, MI 49721	Trade Debt		197,370.00
City of Cheboygan 430 N. Huron P.O. Box 39 Cheboygan, MI 49721	City of Cheboygan 430 N. Huron P.O. Box 39 Cheboygan, MI 49721	Trade Debt		160,642.32
Consumers Energy Bankruptcy Department 4600 Coolidge Hwy. Royal Oak, MI 48073	Consumers Energy Bankruptcy Department 4600 Coolidge Hwy. Royal Oak, MI 48073	Trade Debt		62,679.49
Continental Paper Grading Co. P.O. Box 88654 Chicago, IL 60680-1654	Continental Paper Grading Co. P.O. Box 88654 Chicago, IL 60680-1654	Trade Debt		117,293.62
Hammond Drives & Equipment P.O. Box 130 8527 Midland Rd. Freeland, MI 48623	Hammond Drives & Equipment P.O. Box 130 8527 Midland Rd. Freeland, MI 48623	Trade Debt		56,773.44
Haycore Canada Inc. 3144 Gregoire Rd. Russell ON K4R1E5 CANADA	Haycore Canada Inc. 3144 Gregoire Rd. Russell ON K4R1E5	Trade Debt		56,821.25

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(Continuation Sheet)

(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>
J & N Refuse 501 N. Western Ave. Cheboygan, MI 49721	J & N Refuse 501 N. Western Ave. Cheboygan, MI 49721	Trade Debt		70,697.59
Kufferath Inc. P.O. Box 1467 Voorhees, NJ 08043-9998	Kufferath Inc. P.O. Box 1467 Voorhees, NJ 08043-9998	Trade Debt		39,703.50
Laidlaw Carriers Bulk LP P.O. Box 776 Woodstock, ON N4S 8A2 CANADA	Laidlaw Carriers Bulk LP P.O. Box 776 Woodstock, ON N4S 8A2	Trade Debt		163,746.36
Metro Waste Paper Recovery 66 Shorncliffe Rd. Toronto, Ontario M8Z 5K1 CANADA	Metro Waste Paper Recovery 66 Shorncliffe Rd. Toronto, Ontario M8Z 5K1	Trade Debt		60,547.53
MI Dept. of Environmental Quality Cashier's Office P.O. Box 30657 Lansing, MI 48909-8157	MI Dept. of Environmental Quality Cashier's Office P.O. Box 30657 Lansing, MI 48909-8157	Trade Debt		42,952.75
Miller, Canfield, Paddock P.O. Drawer 64348 Detroit, MI 48264-0348	Miller, Canfield, Paddock P.O. Drawer 64348 Detroit, MI 48264-0348	Trade Debt		73,324.96
Paper Tigers, The 2121 Waukegan Rd., Ste. 130 Bannockburn, IL 60015	Paper Tigers, The 2121 Waukegan Rd., Ste. 130 Bannockburn, IL 60015	Trade Debt		1,342,344.72
River Valley Paper Company P.O. Box 714429 Columbus, OH 43271-4429	River Valley Paper Company P.O. Box 714429 Columbus, OH 43271-4429	Trade Debt		36,648.58
Skills Unlimited 337 Water St. Cheboygan, MI 49721	Skills Unlimited 337 Water St. Cheboygan, MI 49721	Trade Debt		62,460.14
Thermal Coatings International 10121 S.E. Sunnyside Rd., Ste. 300U Clackamas, OR 97015	Thermal Coatings International 10121 S.E. Sunnyside Rd., Ste. 300U Clackamas, OR 97015	Trade Debt		44,320.00
Zee Company Inc. P.O. Box 21442 Chattanooga, TN 37424	Zee Company Inc. P.O. Box 21442 Chattanooga, TN 37424	Trade Debt		80,058.51

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(Continuation Sheet)

**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 September 22, 2008

Signature /s/ Clarence Roznowski
Clarence Roznowski
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.