

**United States Bankruptcy Court  
ED-Mich - Flint**

In re Hearth-n-Home, Inc.

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>
<b>Comcast Spot Light PO Box 54433 Philadelphia, PA 19178-4433</b>	<b>Comcast Spot Light PO Box 54433 Philadelphia, PA 19178-4433</b>	<b>Advertising</b>		<b>2,135.00</b>
<b>Consumers Energy Bankruptcy Department 4600 Coolidge Hwy. Royal Oak, MI 48073</b>	<b>Consumers Energy Bankruptcy Department 4600 Coolidge Hwy. Royal Oak, MI 48073</b>	<b>Utilities</b>		<b>1,856.00</b>
<b>Eclipse Energy 8074 Clyde Park SW Byron Center, MI 49315</b>	<b>Eclipse Energy 8074 Clyde Park SW Byron Center, MI 49315</b>	<b>WholeSale Distributor</b>		<b>6,284.30</b>
<b>Fireside Distributors PO Box 41226 Raleigh, NC 27629-1226</b>	<b>Fireside Distributors PO Box 41226 Raleigh, NC 27629-1226</b>	<b>Wholesale Distributor</b>		<b>1,921.50</b>
<b>Ganz 60 Industrial Parkway Buffalo, NY 14227-9903</b>	<b>Ganz 60 Industrial Parkway Buffalo, NY 14227-9903</b>	<b>Wholesale Distributor</b>		<b>5,867.86</b>
<b>Giftcraft PO Box 1270 Grand Island, NY 14072-8270</b>	<b>Giftcraft PO Box 1270 Grand Island, NY 14072-8270</b>	<b>Wholesale Distributor</b>		<b>976.93</b>
<b>Hearth and Home Technologies 13311 Collections Center Drive Chicago, IL 60693</b>	<b>Hearth and Home Technologies 13311 Collections Center Drive Chicago, IL 60693</b>	<b>Wholesale Distributor</b>		<b>5,976.38</b>
<b>Idearc Media Corporation PO Box 619009 Dallas, TX 75261-9009</b>	<b>Idearc Media Corporation PO Box 619009 Dallas, TX 75261-9009</b>	<b>Advertising</b>		<b>2,458.46</b>
<b>Morning Star Publishing 1115 East Whitcomb Avenue Madison Heights, MI 48071</b>	<b>Morning Star Publishing 1115 East Whitcomb Avenue Madison Heights, MI 48071</b>	<b>Advertising</b>		<b>350.00</b>
<b>Pruess Animal House 1127 N. Cedar St. Lansing, MI 48906</b>	<b>Pruess Animal House 1127 N. Cedar St. Lansing, MI 48906</b>	<b>Service Fees</b>		<b>637.89</b>
<b>River Valley 100 Freeman Drive Saint Peter, MN 56082</b>	<b>River Valley 100 Freeman Drive Saint Peter, MN 56082</b>	<b>Wholesale Distributor</b>		<b>1,168.66</b>

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
(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>
State of Michigan Department of Consumer & Industry Unemployment Agency PO Box 9045 Detroit, MI 48202-9045	State of Michigan Department of Consumer & Industry Unemployment Agency Detroit, MI 48202-9045	UIC		Unknown
State of Michigan Department of Treasury PO Box 30199 Lansing, MI 48909-7699	State of Michigan Department of Treasury PO Box 30199 Lansing, MI 48909-7699	Sales and Withholding Taxes	Disputed	410,206.18
Williams Distributing 658 Richmond NW Grand Rapids, MI 49504	Williams Distributing 658 Richmond NW Grand Rapids, MI 49504	Wholesale Distributor		18,265.12
WUPS PO Box 468 Prudenville, MI 48651	WUPS PO Box 468 Prudenville, MI 48651	Radio Advertising		4,104.00
Yellow Book USA PO Box 6448 Carol Stream, IL 60197-6448	Yellow Book USA PO Box 6448 Carol Stream, IL 60197-6448	Advertising		1,717.00

**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 8, 2009

Signature /s/ Randy Whitbeck  
Randy Whitbeck  
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.*