

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
DETROIT DIVISION**

IN RE: **W.G. Heating & Cooling, Inc.**

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) 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]
Behler Young Co. Drawer #5718 PO Box 79001 Detroit, MI 48279-5718		Non-Purchase Money	<i>Unliquidated</i>	\$1,032,008.70
William J. Georges 48318 Conifer Shelby Township, MI 48315		Non-Purchase Money		\$397,001.00
Board of Trustees, Sheet Metal Workers National Pension Fund Edward F. Carlough Plaza 601 North Fairfax Street, Suite 500		Non-Purchase Money	<i>Unliquidated Disputed</i>	\$191,502.34
Trustees of the Sheet Metal Workers Local Union No. 80 Pension Trust Fund 700 Tower Drive, Suite 300 Troy, MI		Non-Purchase Money	<i>Unliquidated</i>	\$52,196.00
FLO-CO Supply Inc. 25550 Grand River Avenue Redford, MI 48240-1427		Non-Purchase Money		\$21,882.38
Steven A. Wright, P.C. 13854 Simon Shelby Township, MI 48315		Attorney Fees		\$19,893.20

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Case No.

Chapter **11****LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS***Continuation Sheet No. 1*

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Williams Distributing 50608 Sabrina Drive Shelby, MI 48315 49504		Non-Purchase Money		\$15,960.83
TINMASTER 24155 Schoenherr Warren, MI 48089		Non-Purchase Money		\$7,755.96
Calverley Supply Co. 11598 Orchard View Fenton, MI 48430		Non-Purchase Money		\$5,859.95
Aetna Insurance PO Box 44129 Jacksonville, FL 32231-4129		Non-Purchase Money		\$5,707.30
Charter Township of Shelby Office of the Treasurer 52700 Van Dyke Shelby Township, MI 48316		Non-Purchase Money		\$5,374.58
Northern Wholesale Supply, Inc. PO Box 895 Lake Orion, MI 48361-0895		Non-Purchase Money		\$2,905.20
Q-Steel International Ltd 23680 Research Drive Farmington Hills, MI 48335		Non-Purchase Money		\$2,746.00

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Case No.

Chapter **11****LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS***Continuation Sheet No. 2*

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Martin P. Hogan The Law Offices of Martin P. Hogan Evening Star Building 1101 Pennsylvania Ave NW, No. 600		Attorney Fees	<i>Contingent</i> <i>Unliquidated</i> <i>Disputed</i>	\$1,846.80
EMC Insurance Co. PO Box 30546 Lansing, MI 48909-8046		Non-Purchase Money		\$1,287.54
Hastings Mutual Insurance Co. 404 East Woodlawn Avenue Hastings, MI 49058-1091		Non-Purchase Money		\$1,058.25
North End Ductworks 9555 Colgate Clarkston, Michigan 48348		Non-Purchase Money		\$969.23
ACCA 2800 Shirlington Rd Suite 300 Arlington, VA 22206		Non-Purchase Money		\$950.00
Principal Insurance Group Grand Island PO Box 14513 Des Moines, IA 50306-3513		Non-Purchase Money		\$810.45
Up Town Electric 14040 Industrial Center Drive Shelby Township, MI 48315		Non-Purchase Money		\$760.00

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Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 3

**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: **01/27/2009**

Signature: **/s/ William J. Georges**
William J. Georges
President