

**United States Bankruptcy Court
Eastern District of Michigan**

IN RE:

Case No. _____

Employment Giant, LLCChapter **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)
Internal Revenue Service SBSE/Insolvency Unit Box 330500 - Stop 15 Detroit, MI 48232	Alexandria E. Nicholaides Special Asst. US Attorney 477 Michigan Avenue, Suite 1870 Detroit, MI 48226	Trade debt		1,075,361.76
Amerisure Mutual Insurance 26777 Halstead Road PO Box 9201 Farmington, MI 48331-9201		Trade debt		306,880.88
UIA PO Box 33598 Detroit, MI 48232-5598				265,429.79
Citizens First 526 Water Street Port Huron, MI 48060		Bank loan		195,290.82
State of Michigan Department Of Treasury 403 West Allegan Lansing, MI 48922	Assistant Attorney General 3030 W Grand Blvd, Suite 10-200 Detroit, MI 48202			179,544.22
Internal Revenue Service SBSE/Insolvency Unit Box 330500 - Stop 15 Detroit, MI 48232	Alexandria E. Nicholaides Special Asst. US Attorney 477 Michigan Avenue, Suite 1870 Detroit, MI 48226			150,119.36
Capita One Bank 1840 Main Street Suite 102 Fort Lauderdale, FL 33326		Bank loan		67,221.36
Baker's Health Care Group 325 James Street Syracuse, NY 13203		Bank loan		57,878.79
St. Paul Travelers One Town Square Remit Box 96359 Hartford, CT 06183-9042		Trade debt		45,148.00
Winegarden, Haley, Lindholm & Robertson G-9460 S. Saginaw St. Grand Blanc, MI 48439		Trade debt		41,566.19
National City LOC PO Box 4068 Marlette, MI 48453		Bank loan		31,210.89
Anderson, Tuckey, Bernhardt & Doran 715 E. Frank Street Caro, MI 48723		Trade debt		26,107.47

Chase Cardmember Service PO Box 94014 Palatine, IL 60094-4014		Trade debt	22,131.79
Cardmember Services Chase PO Box 94014 Palatine, IL 60094-4014		Trade debt	21,500.93
Michigan Millers Department PO Box 55000 208301 Detriot, MI 48255-2083		Trade debt	19,012.00
American Express PO Box 360002 Ft. Lauderdale, FL 33336-0002		Trade debt	18,990.22
Heritage Insurance Agency Inc. 6660 Gratiot Road Saginaw, MI 48609	Beth (989) 781-3010	Trade debt	18,313.33
Rainbow Plaza C/O Grubb & Ellis/ Paramount Co. 300 Ottawa Ave. NW Suite 400 Grand Rapids, MI 49503		Trade debt	17,918.05
Wells Fago Health Benefit Services Attn: Linda Luc PO Box 45600 Salt Lake City, UT 84145-0600	Linda Luc (866) 988-2006 x6901	Trade debt	17,681.89
Chase Cardmember Service PO Box 94014 Palatine, IL 60094-4014		Trade debt	16,874.90

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: March 5, 2009 Signature: /s/ Dennis Squires

Dennis Squires, Managing Member

(Print Name and Title)