

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

In re Artemas & Family, Inc., d/b/a Kinaia Entrprises, 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>
Consumers Energy Company Attn: MGWilson, EP11-445 One Energy Plaza Jackson, MI 49201	Consumers Energy Company Attn: MGWilson, EP11-445 One Energy Plaza Jackson, MI 49201	Utility service		1,000.00
DTE Energy 3200 Hobson Lower Level Att: Bankruptcy Detroit, MI 48201	DTE Energy 3200 Hobson Lower Level Att: Bankruptcy Detroit, MI 48201	Utility service		3,000.00
Great Lakes Wine	Great Lakes Wine			5,000.00
Internal Revenue Service P O Box 21126 Philadelphia, PA 19114	Internal Revenue Service P O Box 21126 Philadelphia, PA 19114	Withholding taxes		10,000.00
Michigan Dept of Treasury Collection Division PO Box 30199 Lansing, MI 48909-7699	Michigan Dept of Treasury Collection Division PO Box 30199 Lansing, MI 48909-7699	Sales tax		80,000.00
Michigan Liquor Control Commission	Michigan Liquor Control Commission	Inventory purchases		21,000.00
Oakland County Treasurer 1200 N. Telegraph Pontiac, MI 48341-0479	Oakland County Treasurer 1200 N. Telegraph Pontiac, MI 48341-0479	Personal Property Tax		2,377.01
Observer & Eccentric and Mirror c/o Muller, Muller, Richmond, et al 33233 Woodward Ave. Birmingham, MI 48009	Observer & Eccentric and Mirror c/o Muller, Muller, Richmond, et al 33233 Woodward Ave. Birmingham, MI 48009	Advertising; judgment		2,326.95

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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>

**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 May 6, 2009

Signature /s/ Waddah Kinaia
Waddah Kinaia
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.