

United States Bankruptcy Court
Eastern District of Michigan

In re H & L Management, 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>
AutoPlus Financial Services, Inc. 17195 Silver Parkway #412 Fenton, MI 48430	AutoPlus Financial Services, Inc. 17195 Silver Parkway #412 Fenton, MI 48430	Equipment lease/Exterior Signage		37,826.00
CF Burger Creamery Co 8101 Greenfield Detroit, MI 48228	CF Burger Creamery Co 8101 Greenfield Detroit, MI 48228	Purchases		3,435.37
Charter Communications PO Box 3019 Milwaukee, WI 53201-3019	Charter Communications PO Box 3019 Milwaukee, WI 53201-3019	Telephone/Internet		867.47
City of Fenton 301 S. Leroy Street c/o Water Dept. Fenton, MI 48430	City of Fenton 301 S. Leroy Street c/o Water Dept. Fenton, MI 48430	Water bill		500.00
City of Fenton 301 S. Leroy Street Fenton, MI 48430	City of Fenton 301 S. Leroy Street Fenton, MI 48430	Property taxes due		7,867.51
Consumers Energy Lansing, MI 48937-0001	Consumers Energy Lansing, MI 48937-0001	Energy bill		3,484.33
IRH Capital, Inc. 1450 Channel Parkway Marshall, MN 56258	IRH Capital, Inc. 1450 Channel Parkway Marshall, MN 56258	Cooking equipment, registers, furniture, fixtures		121,072.00 (50,000.00 secured)
Markee Electric, Inc. 2410 Kansas Avenue Flint, MI 48506	Markee Electric, Inc. 2410 Kansas Avenue Flint, MI 48506			1,347.76
McGuffin Mechanical G-6434 S. Dort Hwy Suite 4 Grand Blanc, MI 48439	McGuffin Mechanical G-6434 S. Dort Hwy Suite 4 Grand Blanc, MI 48439			1,628.63
Muzak, LLC PO Box 71070 Charlotte, NC 28272-1070	Muzak, LLC PO Box 71070 Charlotte, NC 28272-1070			225.00
NuCO2 PO Box 9011 Stuart, FL 34995	NuCO2 PO Box 9011 Stuart, FL 34995			83.21

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Sherman Hearing & Cooling PO Box 88 Swartz Creek, MI 48473	Sherman Hearing & Cooling PO Box 88 Swartz Creek, MI 48473			726.00
Smart Designs	Smart Designs	Graphic art designs, interior signage, wall displays		10,779.00 (8,000.00 secured)
State of Michigan Department of Treasury Collection Division PO Box 77929 Detroit, MI 48277-0929	State of Michigan Department of Treasury Collection Division Detroit, MI 48277-0929	Taxes		2,604.74
Terminix Processing Center PO Box 742592 Cincinnati, OH 45274-2592	Terminix Processing Center PO Box 742592 Cincinnati, OH 45274-2592			144.00
The State Bank One Fenton Square Fenton, MI 48430	The State Bank One Fenton Square Fenton, MI 48430	15155 Silver Parkway, Fenton, MI		714,579.07 (500,000.00 secured)
The Wasserstrom Co 477 S. Front Street Columbus, OH 43215	The Wasserstrom Co 477 S. Front Street Columbus, OH 43215			488.62
Vision Printing Solutions PO Box 756 Grand Blanc, MI 48439	Vision Printing Solutions PO Box 756 Grand Blanc, MI 48439			180.56
Waster Management of MI PO Box 4648 Carol Stream, IL 60197-4648	Waster Management of MI PO Box 4648 Carol Stream, IL 60197-4648			167.73
WM Floyd Heating Co G-7298 Fenton Road Grand Blanc, MI 48439	WM Floyd Heating Co G-7298 Fenton Road Grand Blanc, MI 48439			385.65

**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 February 23, 2011

Signature /s/ Joseph Hood
Joseph Hood
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.