

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
Northern Div Bay City DIVISION**

In re *Blue Line Trucking, Inc.*  
a Corporation

Case No.  
Chapter 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).

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)
1 <i>Northstar Bank</i> 833 S Van Dyke Rd. P O Box 308 Bad Axe MI 48413	Phone: <i>Kenneth W Kable</i> 4301 Fashion Square Blvd Saginaw MI 48603		Value: Net Unsecured:	\$ 308,257.00 \$ 0.00 \$ 308,257.00
2 <i>Northstar Bank</i> Caro Branch 1100 E Caro Rd. Caro MI 48723	Phone: <i>Northstar Bank</i> Caro Branch 1100 E Caro Rd. Caro MI 48723		Value: Net Unsecured:	\$ 36,467.00 \$ 0.00 \$ 36,467.00
3 <i>State of Michigan</i> Dept of Treas-Collection Div P O Box 30199 Lansing, MI 48909-7699	Phone: <i>State of Michigan</i> Dept of Treas-Collection Div P O Box 30199 Lansing, MI 48909-7699	taxes		\$ 25,358.78
4 <i>Atlas Oil Company</i> P O Box 672997 Detroit MI 48267-2992	Phone: <i>Simon, Galasso and Frantz, PLC</i> 363 W Big Beaver Rd. Ste. 300 Troy MI 48084	judgment		\$ 8,740.00
5 <i>IRS</i> P O Box 7346 Philadelphia PA 19101-7346	Phone: <i>United States of America (IRS)</i> 101 First St, suite 200 Bay City MI 48708-5747	940 taxes		\$ 7,973.00

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6 Neace Lukens 5005 Rockside Rd suite 1200 Independence OH 44131	Phone: Neace Lukens 5005 Rockside Rd suite 1200 Independence OH 44131	insurance		\$ 7,714.00
7 State of Michigan Tax Enforcement Unit - 11-250 3024 W Grand Blvd. Detroit MI 48202	Phone: Michigan Attorney General P O Box 30212 Lansing MI 48909	Unemployment tax		\$ 7,094.96
8 George Holmes 191 N State St Caro MI 48723	Phone: George Holmes 191 N State St Caro MI 48723	Services		\$ 502.00

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION**

I, Joyce Dost, Vice President of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 4/30/2012Signature /s/ Joyce DostName: Joyce DostTitle: Vice President