

UNITED STATES BANKRUPTCY COURT
Eastern District of Michigan, Bay City Division

In Re: P & S Distributors
Debtor

Case No. 12-22142
(if known)

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)
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 LaGasse 1 Parkway North Blvd. Deerfield, IL 60015		Trade Debt		\$25,237.87
2 PNC BANK Attn Bankruptcy Dept PO Box 489909 Charlotte, NC 28269-5329		Bank Loan		\$22,000.00
3 National City PO Box 4068 Kalamazoo, MI 49003		Bank Loan		\$21,672.12
4 State of Michigan				\$13,000.00

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5	Boldrey Senchuk Rouleau & Williams CPA's PC 117 S State Ave Ste A, Alpena, MI 49707	Albert R. Senchuk 117 S State Ave Ste A, Alpena, MI 49707 989-356-9065	Trade Debt		\$8,679.53
6	MSC Industrial 36082 Industrial Livonia, MI 48150		Trade Debt		\$8,015.48
7	Chris Baker 8220 Briar Hill Road Herron, MI 49744		Trade Debt		\$8,000.00
8	Rowley Brothers 3604 Wilder Bay City, MI 48706		Trade Debt		\$3,338.64
9	Absorbents Midwest 23040 Industrial Dr. E. St. Clair Shores, MI 48080-1177		Trade Debt		\$3,129.65
10	Capital One PO BOX 30285 Salt Lake City, UT 84130		Trade Debt		\$3,086.29
11	SBSE/Insolvency Unit Internal Revenue Service Box 330500-Stop 15 Detroit, Michigan, 48232		Debt to government agency	Disputed	\$3,082
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13	SBSE/Insolvency Unit Internal Revenue Service Box 330500-Stop 15 Detroit, Michigan, 48232		Debt to government agency	Disputed	\$3,082
14	SBSE/Insolvency Unit Internal Revenue Service Box 330500-Stop 15 Detroit, Michigan, 48232		Debt to government agency	Disputed	\$3,082
15	PTS PO Box 987 Warren, MI 48090		Trade Debt		\$2,932.20
16	Suburban Bolt 27670 Groesbeck Roseville, MI 48066		Trade Debt		\$2,689.96
17	Great North Foods 170 N. Industrial Alpena, MI 49707		Trade Debt		\$1,835.62
18	McJunkin 1733 O'Rourke Boulevard Gaylord, MI 49735		Trade Debt		\$1,220.00
19	Champion PO Box 368 Rockville Centre, NY 11571		Trade Debt		\$902.48
20	31 Supply 3405 Centennial Dr. Midland, MI 48642		Trade Debt		\$867.00

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

I, the undersigned authorized agent of the corporation named as the Debtor in this case, declare under penalty of perjury that I have read the foregoing "List of Creditors Holding 20 Largest Unsecured Claims" and that it is true and correct to the best of my knowledge, information and belief.

Date

X /s/ Ken Tessmer
Signature of Authorized Individual
Ken Tessmer, President
Printed Name and Title