

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

In re Blessed USA, 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>
Accutech C/O Ronald B. Rich, Esq. 30665 Northwestern Highway, Suite 280 Farmington, MI 48334	Accutech C/O Ronald B. Rich, Esq. 30665 Northwestern Highway, Suite 280 Farmington, MI 48334	Judgment		43,619.00
Aerotek Inc. C/O Stillman Law Office 7091 Orchard Lake Road, Suite 270 West Bloomfield, MI 48322	Aerotek Inc. C/O Stillman Law Office 7091 Orchard Lake Road, Suite 270 West Bloomfield, MI 48322	Judgment		60,091.25
Anixter, Inc C/O Muller, Muller, Richmond, Harms, etc 33233 Woodward Ave Birmingham, MI 48009	Anixter, Inc C/O Muller, Muller, Richmond, Harms, etc 33233 Woodward Ave Birmingham, MI 48009	Judgment		21,123.26
CNA 333 S. Wabash Avenue, 41st Floor Chicago, IL 60604	CNA 333 S. Wabash Avenue, 41st Floor Chicago, IL 60604	Professional Services		58,822.29
Convergint Technologies, LLC 2304 Tarplay Road, Suite 124 Carrollton, TX 75006	Convergint Technologies, LLC 2304 Tarplay Road, Suite 124 Carrollton, TX 75006	Professional Services		12,243.25
Crestron Electronics, Inc. C/O Muller, Muller, Richmond, Harms, Etc 33233 Woodward Ave Birmingham, MI 48009	Crestron Electronics, Inc. C/O Muller, Muller, Richmond, Harms, Etc 33233 Woodward Ave Birmingham, MI 48009	Judgment		23,411.87
Four Star Wire & Cable, Inc 6363 Sims Sterling Heights, MI 48313	Four Star Wire & Cable, Inc 6363 Sims Sterling Heights, MI 48313	Professional Services		22,511.95
Harmon Professional Inc P.O. Box 4438 Church Street Station New York, NY 10261	Harmon Professional Inc P.O. Box 4438 Church Street Station New York, NY 10261	Professional Services		61,323.67

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(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>
INTERNAL REVENUE SERVICE P.O. Box 7346 Philadelphia, PA 19101-7346	INTERNAL REVENUE SERVICE P.O. Box 7346 Philadelphia, PA 19101-7346	Delinquent Taxes		175,000.00
Kramer C/O Michael Stillman, Esq. 7091 Orchard Lake, Suite 27 West Bloomfield, MI 48322	Kramer C/O Michael Stillman, Esq. 7091 Orchard Lake, Suite 27 West Bloomfield, MI 48322	Judgment		13,057.63
Penton Audio USA 21 Sabin Street Pawtucket, RI 02860	Penton Audio USA 21 Sabin Street Pawtucket, RI 02860	Professional Services		11,328.30
Prime Contractors Inc. 525 North Belt, Suite 172 Houston, TX 77060	Prime Contractors Inc. 525 North Belt, Suite 172 Houston, TX 77060	Prepayments		19,444.99
Rogers-O'Brien Construction 1901 Regal Road Dallas, TX 75235	Rogers-O'Brien Construction 1901 Regal Road Dallas, TX 75235	Damages Claim	Contingent Unliquidated Disputed	53,944.96
Samsung Techwin 100 Challenger Road, Suite 700 Ridgefield Park, NJ 07660	Samsung Techwin 100 Challenger Road, Suite 700 Ridgefield Park, NJ 07660	Professional Services		38,860.87
Standard Electric Co. C/O Muller, Muller, Richmond, Harms, Etc 33233 Woodward Ave Birmingham, MI 48009	Standard Electric Co. C/O Muller, Muller, Richmond, Harms, Etc 33233 Woodward Ave Birmingham, MI 48009	Judgment		29,655.20
State Auto Insurance Company 11506 S. Saginaw Grand Blanc, MI 48439	State Auto Insurance Company 11506 S. Saginaw Grand Blanc, MI 48439	Insurance		12,924.50
State of Michigan Department of Treasury PO Box 30158 Lansing, MI 48909	State of Michigan Department of Treasury PO Box 30158 Lansing, MI 48909			41,698.63
Telecheck Dept 74 Denver, CO 80281-0074	Telecheck Dept 74 Denver, CO 80281-0074	Collection Accounts		24,877.76
United Rentals 12000 23 Mile Road Utica, MI 48315	United Rentals 12000 23 Mile Road Utica, MI 48315	Professional Services		14,514.52
US Farathane Corporation C/O Dold, Spath & Kiriazis, PC 17190 Denver Road Detroit, MI 48224	US Farathane Corporation C/O Dold, Spath & Kiriazis, PC 17190 Denver Road Detroit, MI 48224	Judgment		30,958.00

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(Continuation Sheet)

**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 December 20, 2012

Signature /s/ Stanley Kalisek
Stanley Kalisek
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.