## List of Creditors Holding 20 Largest Unsecured Claims Attachment to Form B4

Name and Address of Creditor	Name, Phone No. of Contact	Nature of Claim	Is Claim Disputed	Claim Amt.
US Dept. of Treasury Internal Revenue Service 38275 W. Twelve Mile Rd. Room 200 Farmington Hills, MI 48331	Therese Babcock (248) 848-8568	Federal taxes Payroll + FUTA Monthly payments Being negotiated	No. \$175,601.19 owed in taxes. Waiver of fines and penalties sought	\$348,753.51.
Chase Bank, NA P.O. Box 659732 San Antonio, TX 78265	Christie (800) 246-1196 x7904. (866)353-1180	Acct. 450226215003. Loan 0450226215003. Line of credit. Monthly payments of \$1,408.61	No	\$96,270.17
Michigan Department Treasury P.O. Box 30199 Lansing, MI 48909-7699	Tricida Newell 313 456-3457; 517-636-5265	State of MI payroll withholding taxes 2010 and 2011	No. \$51,219.18 owed in withholding taxes. Waiver of fines and penalties sought	\$56,676.91
The Accounting Department Parker & Company 8625 Richardson Road Commerce, MI 48390-1376	Jeanmarie Wier (248) 360-8200	Billing services No activity since September 2004	Yes	\$46,900.00
Michigan Unemployment Insurance Agency 3024 W. Grand Blvd. Suite 11-500 Detroit, MI 48202	Hannah Cserntoni 313 456-4722	State of Michigan unemployment taxes 2010 and 2011	No. UIA 1219269 \$250/mo payment plan in place. Waiver of fines and penalties sought	\$37,145.47

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Care Anyware 1903 North Harrison Avenue Suite 200 Cary, NC 27513	Chris Jones 919-678-0222 x 208	Billing and records Software. Contract No. CJ01102012	No	\$36,000.00
Community Choice Credit Union 31155 Northwestern Hwy. Suite 174 Farmington Hills, MI 48334	Debra (877) 243-2528, x 1007	Business loan 6616912 \$973.59/mo	No	\$34,478.23
Ability Works Rehab Services, LLC 23800 W. 10 Mile Road Suite 212 Southfield, MI 48033	Shreya Lakhia (248) 588-1603	Therapy services	No	\$23,451.25
Reliance One 8031 Ortonville Road Suite 130 Clarkston, MI 48348	Ross, Stuart & Dawson 691 N. Squirrel Rd., Ste. 175 Auburn Hills, MI 48326 (248)370-8160 File #249730	Staffing agency fees	No	\$13,266.60
Hanover Insurance 440 Lincoln St. Worcester, MA 01653	Atlas & Leviton 2550 West Golf Rd. Suite 300 Rolling Meadows, IL 60008 (847) 688-8900	Workers Comp. Insurance Policy ZHB 8649191 09	No	\$12,783.00
TLC Senior Care 3050 Union Lake Rd. Suite 8-F PMB 286 Commerce, MI 48382	Richard E. Segal & Associates 6230 Orchard Lake Rd. Suite 294 West Bloomfield, MI 48322 (248) 855-4880	Contractor for unskilled care. In litigation. 16 <sup>th</sup> Dist. Ct. Case No. 11 -2877-GC	No	\$9,876.10

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Heritage Commons 28815 8 Mile Rd. Suite 101 Livonia, MI 48154	Colleen M. Rogers, Esq. 15583 Fairlane Dr. Livonia, MI 48154 (734) 716-5955	Rent on former offices at 14600 Farmington Rd., Livonia, MI In litigation. 16 <sup>th</sup> Dist. Ct. Case No. 11-0630 LT	No	\$9,876.10 plus remaining term of lease
Chase Bank NA Cardmember Services P.O. Box 94014 Palatine, IL 60094-4014	Collections Department (866) 353-1180 Acct. 4246 151 5720 3256	Company credit card	No.	\$8,115.30
Accident Fund Insurance Company of America P.O. Box 77000 Dept. 77125 Detroit, MI 48277-0125	Collections Department (866) 206-5851	Workers Compensation Insurance Policy 6073577 00 01	No	\$7,669.20
Variant Partners 24 Frank Lloyd Wright Drive P.O. Box 506, Suite H 3000 Ann Arbor, Michigan 48106	Jeffrey J. Fleury, Esq. Ahern Fleury 430 N. Woodward Ave. Second Floor Birmingham, MI 48009 (248) 723-6101	Recruiting firm	No	\$5,667.00
J. Adam Kellman, D.O. Livonia Family Physicians 17800 Newburgh Rd. Suite 103 Livonia, MI 48152	J. Adam Kellman (734) 464-9540	Medical director services	Yes	\$5,500.00
AT&T Advertising P.O. Box 5081 Carol Stream, IL 60197-5081	McCarthy, Burgess & Wolff, 26000 Cannon Rd. Cleveland, OH 44146 (440) 735-5100	Yellow Pages ads. Acct. No. 2004190657-00000-7	Yes	\$2,016.03

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Allscripts 8529 Six Forks Rd. Raleigh, NC 27615	Collections Department (800) 334- 8534	Referral program Acct. No. 65453	No	\$1,872.00
J & B Medical Supply 50496 W. Pontiac Trail Wixom, MI 48393	Collections Department (800) 737-0045	Medical supplies for patients	No	\$1,734.01
Krames Staywell 780 Township Line Rd. Yardley, PA 19067	Collections Department (267) 685-2800	Patient education material Customer ID 1250087 1657597	No	\$1,640.23
DTE Energy P.O. Box 630795 Cincinnati, Ohio 45263-0795	Harris & Harris, Ltd. 222 Merchandise Mart Plaza Suite 1900 Chicago, Illinois 60654	Electric service from former offices	No	\$1,032.84