

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

In re **JAS & Associates, 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>
AT&T PO Box 740 Arlington, TX 76004	AT&T PO Box 740 Arlington, TX 76004	telephone services		345.39
CBE Group / SBA Box 979102 Saint Louis, MO 63197	CBE Group / SBA Box 979102 Saint Louis, MO 63197	business loan		111,339.33
CIT Small Business Lending Corp. 1 CIT Drive Livingston, NJ 07039	CIT Small Business Lending Corp. 1 CIT Drive Livingston, NJ 07039	business loan		458,304.00
DTE Energy 2000 Second Ave., Ste. 6888 Detroit, MI 48226	DTE Energy 2000 Second Ave., Ste. 6888 Detroit, MI 48226	utilities		421.31
Exxon Mobil PO Box 653072 Dallas, TX 75265	Exxon Mobil PO Box 653072 Dallas, TX 75265	fuel card for business trade account		277.89
Genisys Credit Union Attn: Laura Steiner 2100 Executive Hills Drive Auburn Hills, MI 48326	Genisys Credit Union Attn: Laura Steiner 2100 Executive Hills Drive Auburn Hills, MI 48326	business loan		52,084.00
Staples Credit Plan PO Box 689020 Des Moines, IA 50368	Staples Credit Plan PO Box 689020 Des Moines, IA 50368	office supplies account trade account		707.07

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
 (Continuation Sheet)

(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>

**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 March 20, 2012

Signature /s/ Scott Rosenberg
Scott Rosenberg
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.