

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

IN RE:

Case No. _____

Arctic Rentals, LLC

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).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Wayne County Treasurer 400 Monroe Street, 5th Floor Detroit, MI 48226				700,000.00
Dean Perakis 4360 Haggerty Road Canton, MI 48188				300,100.00
Arctic Cold Storage And Warehousing 4360 Haggerty Canton, MI 48188				62,779.28
City Of Canton 1150 Canton Center Rd S Canton, MI 48188				38,000.00
HCTC 4360 Haggerty Road Canton, MI 48188				19,234.00
Karpus Scott & Company 47691 Van Dyke Shelby Twp., MI 48317				3,000.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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 28, 2012**Signature: **/s/ Dean Perakis**

Dean Perakis, Managing Member

(Print Name and Title)