

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

In re **Chef Shells Catering, 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>
IRS US Department of Treasury 10th & Constitution Avenue NW Washington, DC 26530	IRS US Department of Treasury 10th & Constitution Avenue NW Washington, DC 26530			Unknown
State of Michigan Dept of Treasury Collection Division P.O. Box 30199 Lansing, MI 48909-7699	State of Michigan Dept of Treasury Collection Division P.O. Box 30199 Lansing, MI 48909-7699			40,125.98
State of Michigan Dept of Treasury Collection Division P.O. Box 30199 Lansing, MI 48909-7699	State of Michigan Dept of Treasury Collection Division P.O. Box 30199 Lansing, MI 48909-7699			4,711.90
State of Michigan Dept of Treasury Treasury Building 430 West Allegan Street Lansing, MI 48922	State of Michigan Dept of Treasury Treasury Building 430 West Allegan Street Lansing, MI 48922	Michigan Employment Security Commission tax lien		Unknown
State of Michigan, Dept of Licensing & Regulatory Affairs, Unemployment Insurance Agency 3024 W. Grand Boulevard, Suite 3-300 Detroit, MI 48202	State of Michigan, Dept of Licensing & Regulatory Affairs, Unemployment Insurance Agency Detroit, MI 48202			9,914.42

In re **Chef Shells Catering, Inc.**
 Debtor(s)

Case No. _____

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 May 4, 2012

Signature /s/ Michelle L. Wrubel
Michelle L. Wrubel
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.