

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

In re **Roe Brothers, 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>
Bank of America Box 982238 El Paso, TX 79998	Bank of America Box 982238 El Paso, TX 79998	credit card		4,800.91
CNH Capital Box 9218 Old Bethpage Old Bethpage, NY 11804	CNH Capital Box 9218 Old Bethpage Old Bethpage, NY 11804	credit card		1,294.54
Huntington National Bank c/o J. Adam Behrendt, Esq. and Melissa Benson, Esq. 201 West Big Beaver Rd., Ste. 500 Troy, MI 48084	Huntington National Bank c/o J. Adam Behrendt, Esq. and Melissa Benson, Esq. Troy, MI 48084	garuantor to Raintree Development		131,171.61

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 (Continuation Sheet)

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**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 July 30, 2012

Signature /s/ Richard Roe
Richard Roe
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.