

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

In re Cooperative Optical Services, 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>
CARL ZEISS VISION INC. 12121 SCRIPPS SUMMIT DRIVE SUITE 400 SAN DIEGO, CA 92131	CARL ZEISS VISION INC. 12121 SCRIPPS SUMMIT DRIVE SUITE 400 SAN DIEGO, CA 92131	Trade Payable		23,892.15
CHARMANT GROUP INC, USA 400 AMERICAN ROAD MORRIS PLAINS, NJ 07950-2400	CHARMANT GROUP INC, USA 400 AMERICAN ROAD MORRIS PLAINS, NJ 07950-2400	Trade Payable		15,587.79
CLEARVISION 425 RABRO DRIVE SUITE2 HAUPPAUGE, NY 11788	CLEARVISION 425 RABRO DRIVE SUITE2 HAUPPAUGE, NY 11788	Trade Payable		25,048.55
GERBER COBURN PO BOX 842839 BOSTON, MA 02284-2839	GERBER COBURN PO BOX 842839 BOSTON, MA 02284-2839	Trade Payable		15,248.53
DAVIS VISION 159 EXPRESS STREET P.O. BOX 9104 PLAINVIEW, NY 11803	DAVIS VISION 159 EXPRESS STREET P.O. BOX 9104 PLAINVIEW, NY 11803	Trade Payables, advances on insurance claims		425,597.22
DIVERSIFIED OPHTHALMICS, INC 250 MC COLLOUGH ST ATTN: JANET CINCINNATI, OH 45226	DIVERSIFIED OPHTHALMICS, INC 250 MC COLLOUGH ST ATTN: JANET CINCINNATI, OH 45226	Trade Payable		66,421.28
Fifth Third Bank 1000 Town Center Southfield, MI 48075	Fifth Third Bank 1000 Town Center Southfield, MI 48075	Commercial real property located at 1740 N. Telegraph Road in Dearborn, MI 48128 (2012 SEV \$234,150)		324,855.59 (250,000.00 secured)
HUNGERFORD & CO. 13305 REECK ROAD SOUTHGATE, MI 48195	HUNGERFORD & CO. 13305 REECK ROAD SOUTHGATE, MI 48195	Trade Payable		29,492.12

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KASPEREK OPTICAL, INC 15597 OAKWOOD DRIVE ROMULUS, MI 48174	KASPEREK OPTICAL, INC 15597 OAKWOOD DRIVE ROMULUS, MI 48174	Trade Payable		23,046.55
MADISON PLACE LLC C/O STUART FRANKEL DEVELOPMENT CO. 1334 MAPLELAWN DR TROY, MI 48084	MADISON PLACE LLC C/O STUART FRANKEL DEVELOPMENT CO. 1334 MAPLELAWN DR TROY, MI 48084	Trade Payable		14,781.82
MIDDLEBELT PLAZA II LIMITED PARTNERSHIP 3773 E. ELLSWORTH ROAD ANN ARBOR, MI 48108	MIDDLEBELT PLAZA II LIMITED PARTNERSHIP 3773 E. ELLSWORTH ROAD ANN ARBOR, MI 48108	Trade Payable		11,041.65
OKEEFE & ASSOCIATES 2 LONE PINE BLOOMFIELD HILLS, MI 48304	OKEEFE & ASSOCIATES 2 LONE PINE BLOOMFIELD HILLS, MI 48304	Trade Payable		25,222.91
PAETEC PO BOX 3243 MILWAUKEE, WI 53201-3243	PAETEC PO BOX 3243 MILWAUKEE, WI 53201-3243	Trade Payable		14,686.51
PLUNKETT COONEY 38505 WOODWARD STE 2000 BLOOMFIELD HILLS, MI 48304	PLUNKETT COONEY 38505 WOODWARD STE 2000 BLOOMFIELD HILLS, MI 48304	Trade Payable		53,722.50
PRINCIPAL LIFE INSURANCE CO. PO BOX 9394 DES MOINES, IA 50306-9394	PRINCIPAL LIFE INSURANCE CO. PO BOX 9394 DES MOINES, IA 50306-9394	Trade Payable		35,309.50
RGPLP - CLINTON VALLEY MALL PO BOX 350018 BOSTON, MA 02241-0518	RGPLP - CLINTON VALLEY MALL PO BOX 350018 BOSTON, MA 02241-0518	Trade Payable		19,639.50
RGPLP-CLINTON POINTE P.O. BOX 350018 BOSTON, MA 02241-0518	RGPLP-CLINTON POINTE P.O. BOX 350018 BOSTON, MA 02241-0518	Trade Payable		14,454.53
THE BURLINGTON TRUST NW 6159 PO BOX 1450 MINNEAPOLIS, MN 55485-6159	THE BURLINGTON TRUST NW 6159 PO BOX 1450 MINNEAPOLIS, MN 55485-6159	Trade Payable		28,862.67
TREASURER, CITY OF DETROIT DEPARTMENT 268301 - PROP.TAX PO BOX 55000 DETROIT, MI 48255-2683	TREASURER, CITY OF DETROIT DEPARTMENT 268301 - PROP.TAX PO BOX 55000 DETROIT, MI 48255-2683	Trade Payable		22,735.71

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ZIMCO OPTICS, INC 3060 AVENUE U BROOKLYN, NY 11229	ZIMCO OPTICS, INC 3060 AVENUE U BROOKLYN, NY 11229	Trade Payable		30,178.20

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

I, the President & CEO 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 August 13, 2012

Signature /s/ Benjamin L. Edwards, Jr.
Benjamin L. Edwards, Jr.
President & CEO

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.