

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

In re Vegas 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>
Internal Revenue Service SBSE/Insolvency Unit PO Box 330500, Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit PO Box 330500, Stop 15 Detroit, MI 48232	all property	Disputed	9,602.13 (150,000.00 secured) (162,285.79 senior lien)
Internal Revenue Service SBSE/Insolvency Unit PO Box 330500, Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit PO Box 330500, Stop 15 Detroit, MI 48232	Taxes & Penalties	Disputed	4,913.00
Internal Revenue Service SBSE/Insolvency Unit PO Box 330500, Stop 15 Detroit, MI 48232	Internal Revenue Service SBSE/Insolvency Unit PO Box 330500, Stop 15 Detroit, MI 48232	taxes	Disputed	4,042.00
JPMorgan Chase Bank, N.A. c/o Alexsy Law Group. PC 440 E. Congress, Ste. 3R Detroit, MI 48226	JPMorgan Chase Bank, N.A. c/o Alexsy Law Group. PC 440 E. Congress, Ste. 3R Detroit, MI 48226	commercial loan		194,046.00
Michigan Department of Treasury-CD P.O. Box 30199 Lansing, MI 48909	Michigan Department of Treasury-CD P.O. Box 30199 Lansing, MI 48909	sales taxes	Disputed	173,431.71
Michigan Department of Treasury-CD P.O. Box 30199 Lansing, MI 48909	Michigan Department of Treasury-CD P.O. Box 30199 Lansing, MI 48909	taxes	Disputed	34,670.05

