

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

In re Sylvan Center, 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>
Midwest Grounds Management 6257 Arthur Dearborn Heights, MI 48125	Midwest Grounds Management 6257 Arthur Dearborn Heights, MI 48125	trade		12,500.00
Oakland County Treasurer's Office 1200 N. Telegraph Pontiac, MI 48341	Oakland County Treasurer's Office 1200 N. Telegraph Pontiac, MI 48341	real property taxes, portion likely secured		38,000.00
The Huntington National Bank c/o Doug Bernstein Plunkett Cooney 38505 Woodward Avenue, Ste. 2000 Bloomfield Hills, MI 48304	The Huntington National Bank c/o Doug Bernstein Plunkett Cooney Bloomfield Hills, MI 48304	portion likely secured		3,100,000.00
Valeo 38500 Woodward, Ste. 300 Bloomfield Hills, MI 48304	Valeo 38500 Woodward, Ste. 300 Bloomfield Hills, MI 48304	trade (portion may be secured)		4,000.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

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

I, the Principal 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 _____

Signature /s/ Robert Kato
Robert Kato
Principal

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.