

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

In re Treetops Acquisition Company, LLC

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>
Antigua Group, Inc. 2903 Paysphere Circle Chicago, IL 60674	Antigua Group, Inc. 2903 Paysphere Circle Chicago, IL 60674			<b>10,504.84</b>
Barnes & Ross, CPA 500 Renaissance Dr Suite 104 Saint Joseph, MI 49085	Barnes & Ross, CPA 500 Renaissance Dr Suite 104 Saint Joseph, MI 49085			<b>3,680.00</b>
Dozer Construction 8476 Yuill Street Vanderbilt, MI 49795	Dozer Construction 8476 Yuill Street Vanderbilt, MI 49795			<b>282,446.50</b>
Filmar USA Inc. 4005 Sartelon Montreal, Quebec H46 2A6 CANADA	Filmar USA Inc. 4005 Sartelon Montreal, Quebec H46 2A6			<b>4,903.67</b>
Gear for Sports 12193 Collections Center Dri Chicago, IL 60693	Gear for Sports 12193 Collections Center Dri Chicago, IL 60693			<b>4,141.04</b>
Gordon Food Service Payment Processing Center Dept CH 10490 Palatine, IL 60055-0490	Gordon Food Service Payment Processing Center Dept CH 10490 Palatine, IL 60055-0490			<b>65,347.86</b>
Harrell's LLC 720 Kraft Road Lakeland, FL 33815	Harrell's LLC 720 Kraft Road Lakeland, FL 33815			<b>132,139.74</b>
Kassbohrer All Terrain Vehicles, Inc. 8850 Double Diamond Parkway Reno, NV 89521	Kassbohrer All Terrain Vehicles, Inc. 8850 Double Diamond Parkway Reno, NV 89521			<b>6,323.03</b>
Kenny Outdoor Solutions 8420 Zionsville Road Indianapolis, IN 46268	Kenny Outdoor Solutions 8420 Zionsville Road Indianapolis, IN 46268			<b>4,132.44</b>
Kombi Ltd. 6 Thompson Dr Essex, VT 05451	Kombi Ltd. 6 Thompson Dr Essex, VT 05451			<b>4,110.14</b>

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(Continuation Sheet)

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<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>
<b>Parmenter O'Toole 601 Terrace Street Muskegon, MI 49440</b>	<b>Parmenter O'Toole 601 Terrace Street Muskegon, MI 49440</b>			<b>561,441.73</b>
<b>Robbins and Associates 100 Parkthrough Street Cary, NC 27511</b>	<b>Robbins and Associates 100 Parkthrough Street Cary, NC 27511</b>			<b>9,203.07</b>
<b>Scott USA PO Box 26004 Salt Lake City, UT 84126-0004</b>	<b>Scott USA PO Box 26004 Salt Lake City, UT 84126-0004</b>			<b>4,184.09</b>
<b>Simanco III, Inc. 509 Guisdando DeAvila Suite 200 Tampa, FL 33613</b>	<b>Simanco III, Inc. 509 Guisdando DeAvila Suite 200 Tampa, FL 33613</b>		<b>Contingent Disputed</b>	<b>158,632.00</b>
<b>Snow Machines, Inc. 1512 N Rockwell Dr Midland, MI 48462-8718</b>	<b>Snow Machines, Inc. 1512 N Rockwell Dr Midland, MI 48462-8718</b>			<b>19,115.00</b>
<b>Swany Ski Division 115 Corporate Drive Johnstown, NY 12095</b>	<b>Swany Ski Division 115 Corporate Drive Johnstown, NY 12095</b>			<b>6,717.42</b>
<b>Taylor Made 5545 Fermi Ct. Carlsbad, CA 92008</b>	<b>Taylor Made 5545 Fermi Ct. Carlsbad, CA 92008</b>			<b>4,996.84</b>
<b>The Home Depot/GECF Dept 32-2502914751 PO Box 9055 Des Moines, IA 50368-9055</b>	<b>The Home Depot/GECF Dept 32-2502914751 PO Box 9055 Des Moines, IA 50368-9055</b>			<b>3,905.14</b>
<b>Weather Apparel Company LLC 115F Cainhoy Road Charleston, SC 29492</b>	<b>Weather Apparel Company LLC 115F Cainhoy Road Charleston, SC 29492</b>			<b>4,942.93</b>
<b>Wolfson Bolton, PLLC 3150 Livernois Suite 275 Troy, MI 48083</b>	<b>Wolfson Bolton, PLLC 3150 Livernois Suite 275 Troy, MI 48083</b>			<b>9,205.54</b>

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(Continuation Sheet)

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

I, the General Manager 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 November 25, 2014

Signature /s/ Richard B. Owens  
**Richard B. Owens**  
**General Manager**

*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.