United States Bankruptcy Court Eastern District of Michigan

In re	Vehicle Research and Development, Inc.		Case No.	
		Debtor(s)	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)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
A2LA 5301 Buckeystown Pike Frederick, MD 21704-8373	A2LA 5301 Buckeystown Pike Frederick, MD 21704-8373	QS9000 accreditation services		7,598.27
Act Now Alarm Services, Inc. 20874 Colman Street Clinton Township, MI 48035-4031	Act Now Alarm Services, Inc. 20874 Colman Street Clinton Township, MI 48035-4031	Alarm services		226.70
Al Parsch Oil & Propane Company 5923 W. Imlay City Road Imlay City, MI 48444	Al Parsch Oil & Propane Company 5923 W. Imlay City Road Imlay City, MI 48444	Feul supplies for engine testing		855.16
Almont Township Treasurer 819 N. Main Street Almont, MI 48003	Almont Township Treasurer 819 N. Main Street Almont, MI 48003	Property taxes		16,801.67
Blue Cross Blue Shield of Michigan P.O. Box 674416 Detroit, MI 48267-4416	Blue Cross Blue Shield of Michigan P.O. Box 674416 Detroit, MI 48267-4416	Employee health insurance premiums (Debtor's portion)		7,527.38
Charter Communications P.O. Box 3019 Milwaukee, WI 53201-3019	Charter Communications P.O. Box 3019 Milwaukee, WI 53201-3019	Telephone and internet services		448.96
Concraft, Inc. 1171 Centre Road Auburn Hills, MI 48326	Concraft, Inc. 1171 Centre Road Auburn Hills, MI 48326	Judgment	Subject to Setoff	144,669.35
Consolidated Documents Solutions P.O. Box 187 Fraser, MI 48026	Consolidated Documents Solutions P.O. Box 187 Fraser, MI 48026	Bank checks		225.97
Consumers Energy Lansing, MI 48937-0001	Consumers Energy Lansing, MI 48937-0001	Gas utility services		511.24
DTE Energy P.O. Box 740786 Cincinnati, OH 45274-0786	DTE Energy P.O. Box 740786 Cincinnati, OH 45274-0786	Electric utility services		20,201.40
Dyno One, Inc. 14671 N. 250 W. Edinburgh, IN 46124	Dyno One, Inc. 14671 N. 250 W. Edinburgh, IN 46124	Trade vendor		21,550.00

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 $In\ re$ Vehicle Research and Development, Inc.

Debtor(s)

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(Continuation Sheet)

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Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Exxon Mobile Processing Center P.O. Box 688938 Des Moines, IA 50368-8938	Exxon Mobile Processing Center P.O. Box 688938 Des Moines, IA 50368-8938	Gas supplies		852.53
Fenner Melstrom & Dooling, PLC Attn: Brian Hunter 355 S. Old Woodward Suite 200 Birmingham, MI 48009	Fenner Melstrom & Dooling, PLC Attn: Brian Hunter 355 S. Old Woodward Birmingham, MI 48009	Accounting and tax preparation services		12,623.68
H.H. Barnum Company 7915 Lochlin Drive Brighton, MI 48116	H.H. Barnum Company 7915 Lochlin Drive Brighton, MI 48116	Trade vendor		7,682.77
James Rinke 6709 General Squire Road Almont, MI 48003	James Rinke 6709 General Squire Road Almont, MI 48003	Corporate shares buyout		20,000.00
Scott's Lawn Maintenance 4815 Shoemaker Road Almont, MI 48003	Scott's Lawn Maintenance 4815 Shoemaker Road Almont, MI 48003	Lawn maintenance services		1,915.00
Sheehan & Associates, PLC 1460 Walton Blvd. Suite 102 Rochester, MI 48309	Sheehan & Associates, PLC 1460 Walton Blvd. Suite 102 Rochester, MI 48309	Legal services		58,332.98
State of Michigan Department of Environmental Quality Cashier's Office - NP1 P.O. Box 30657 Lansing, MI 48909-8157	State of Michigan Department of Environmental Quality Cashier's Office - NP1 Lansing, MI 48909-8157	Enviromental permits		320.34
Strategic Funding Sources, Inc. 1501 Broadway, Suite 360 New York, NY 10036	Strategic Funding Sources, Inc. 1501 Broadway, Suite 360 New York, NY 10036	Business loan		14,092.00
Valenti Trobec Chandler, Inc. 1175 W. Long Lake Road Suite 200 Troy, MI 48098	Valenti Trobec Chandler, Inc. 1175 W. Long Lake Road Suite 200 Troy, MI 48098	Insurance premiums		29,431.35

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(Continuation Sheet)

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	December 5, 2014	Signature	/s/ Larry R. Bruzzese
			Larry R. Bruzzese
			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.