



Form B4W (12/07)

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UNITED STATES BANKRUPTCY COURT
David R. Barroso, DDS, P.C.

Wester DISTRICT OF Michigan
Debtor(s) Case No.

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(30) 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 and Fed. R. Bankr. P. 1007(m).

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS, INCLUDING ZIP CODE OF EMPLOYEE, AGENT, OR DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM.	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc)	(4) C U S D	(5) AMOUNT OF CLAIM (If secured also state value of security)
Internal Revenue Service Dept. of Treasury Internal Revenue Service Kansas City, MO 64999-0002				126,000.00
Michigan Dept. of Treasury Michigan Dept. of Treasury Lansing, MI 48922				27,000.00
Davis Dental Laboratory 5830 Crossroads Com Pky, SW Grand Rapids, MI 49519				9,000.00
CitiBank 100 Citibank Drive San Antonio, TX 78245				5,202.00
American Express P.O. Box 360001 Fort Lauderdale, FL 33336-000				3,500.00

"(4) C U D S" If contingent, enter C; if unliquidated, enter U; if disputed, enter D; if subject to setoff, enter S.

* Value of secured portion of claim

