

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re *Robert Stefanski, DDS, P.C.*
a Michigan Corporation

Case No.
Chapter 11

Debtor(s)

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

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)
1 <i>Loy Hartley & Company</i> 2211 Jackson Road Dexter MI 48130	Phone: <i>Loy Hartley & Company</i> 2211 Jackson Road Dexter MI 48130	<i>Accounting Fees</i>		\$ 25,000.00
2 <i>Internal Revenue Service</i> P.O. Box 21126 Philadelphia PA 19114-0326	Phone: <i>Internal Revenue Service</i> P.O. Box 21126 Philadelphia PA 19114-0326	<i>Taxes</i>		\$ 18,000.00
3 <i>DH Baker Dental Lab</i> 2531 Aero Park Drive Traverse City MI 49686	Phone: <i>DH Baker Dental Lab</i> 2531 Aero Park Drive Traverse City MI 49686	<i>Business Account</i>		\$ 10,689.00
4 <i>Dental Health Products</i> P.O. Box 176 New Franken WI 54229-0176	Phone: <i>Dental Health Products</i> P.O. Box 176 New Franken WI 54229-0176	<i>Business Account</i>		\$ 9,336.81
5 <i>Mason Dental Ceramics</i> 12752 Stark Road Livonia MI 48150	Phone: <i>Mason Dental Deramics</i> 12752 Stark Road Livonia MI 48150	<i>Business Account</i>		\$ 5,377.33

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6 Michigan Dept. of Treasury P.O. Box 3068 Lansing MI 49089-7668	Phone: Michigan Dept. of Treasury P.O. Box 3068 Lansing MI 49089-7668	Taxes		\$ 4,888.00
7 Michigan Dept of Treasury Department 77569 Detroit MI 48277-0569	Phone: Michigan Dept of Treasury Department 77569 Detroit MI 48277-0569	Unemployment Tax		\$ 2,963.00
8 Benco Dental 11 Bear Creek Blvd Wilkes Barre PA 18702	Phone: Benco Dental 11 Bear Creek Blvd Wilkes Barre PA 18702	Business Account		\$ 1,408.18

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Robert Stefanski, Officer of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 7/9/2009

Signature /s/ Robert Stefanski

Name: Robert Stefanski

Title: Officer