

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

In re *Z-Brite Metal Finishing, Inc.*
a 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>Internal Revenue</i> <i>P.O. Box 7346</i> <i>Philadelphia PA 19101-7346</i>	Phone: <i>Internal Revenue</i>	<i>Business Taxes</i>		\$ 70,000.00
2 <i>Internal Revenue</i> <i>P.O. Box 7346</i> <i>Philadelphia PA 19101-7346</i>	Phone: <i>Internal Revenue</i>	<i>940 and 941 Taxes</i>		\$ 52,000.00
3 <i>Michigan Dept. of Treasury</i> <i>P.O. Box 30168</i> <i>Lansing MI 49089-7668</i>	Phone: <i>Michigan Dept. of Treasury</i> <i>P.O. Box 30168</i> <i>Lansing MI 49089-7668</i>	<i>Unsecured business taxes</i>		\$ 30,000.00
4 <i>Unemployment Insurance Agency</i> <i>Ste 11-500</i> <i>Detroit MI 48202</i>	Phone: <i>Unemployment Securities</i>	<i>Unemployment tax</i>		\$ 25,000.00
5 <i>Michigan Dept. of Treasury</i> <i>P.O. Box 30168</i> <i>Lansing MI 49089-7668</i>	Phone: <i>Michigan Dept. of Treasury</i> <i>P.O. Box 30168</i> <i>Lansing MI 49089-7668</i>	<i>Business Taxes</i>		\$ 14,000.00

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6 Toyota Motor Credit 19001 S. Western Ave WF-21 Torrance CA 90501	Phone: Toyota Motor Credit	PMS/2006 Hino 26Ft	Value: Net Unsecured:	\$ 13,442.97 \$ 6,000.00 \$ 7,442.97
7 Lodge Lumber P.O. Box 96589 Houston TX 77213-6589	Phone: Lodge Lumber P.O. Box 96589 Houston TX 77213-6589	Business Debt		\$ 4,000.00
8 Lincoln Township 2055 W. John Beers Rd Stevensville MI 49127	Phone: Lincoln Township	Personal property tax		\$ 2,269.37
9 BP Business Solutions Ste 200 Covington LA 70433	Phone: BP Business Solutions 1001 Service Rd E, Hwy 190 Ste 200 Covington LA 70433	Credit Card		\$ 2,000.00
10 Comcast P.O. Box 3005 Southeastern PA 19398-3005	Phone: Comcast P.O. Box 3005 Southeastern PA 19398-3005	Business Debt- 4460 N. Roosevelt		\$ 2,000.00
11 Biewer Lumber 812 S. Riverside Dr. Saint Clair MI 48079	Phone: Biewer Lumber 812 S. Riverside Dr. Saint Clair MI 48079	Business Debt		\$ 800.00
12 Progress Chemical P.O. Box 275 Grandville MI 49468	Phone: Progress Chemical P.O. Box 275 Grandville MI 49468	Credit Card		\$ 600.00
13 Sams Club P.O. Box 965005 Orlando FL 32896	Phone: Sams Club P.O. Box 965005 Orlando FL 32896	Credit Card		\$ 540.00

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14 <i>Diversified Safety P.O. Box 741801 Boynton Beach FL 33474</i>	Phone: <i>Diversified Safety P.O. Box 741801 Boynton Beach FL 33474</i>	<i>Business Account</i>		\$ 501.11
15 <i>Our Lady of Queen Peace 3903 Lake Street Bridgman MI 49106</i>	Phone: <i>Our Lady of Queen Peace 3903 Lake Street Bridgman MI 49106</i>	<i>Business Debt</i>		\$ 500.00
16 <i>Amerigas 137 Prospect St Hartford MI 49057-1058</i>	Phone: <i>Amerigas 137 Prospect St Hartford MI 49057-1058</i>	<i>Propane</i>		\$ 350.00
17 <i>Capital One P.O. Box 30281 Salt Lake City UT 84130</i>	Phone: <i>Capital One P.O. Box 30281 Salt Lake City UT 84130</i>	<i>Credit</i>		\$ 325.00
18 <i>Michigan Gas Utilities P.O. Box 70006 Prescott AZ 86304-7006</i>	Phone: <i>Michigan Gas Utilities P.O. Box 70006 Prescott AZ 86304-7006</i>	<i>Utility Bills</i>		\$ 283.10
19 <i>MSC Industrial 75 Maxess Rd Melville NY 11747</i>	Phone: <i>MSC Industrial Attn Legal Dept 75 Maxess Rd Melville NY 11747</i>	<i>Business Debt</i>		\$ 140.00
20 <i>Kendall 131 Grand Trunk Battle Creek MI 49037</i>	Phone: <i>Kendall 131 Grand Trunk Battle Creek MI 49037</i>	<i>Business Debt</i>		\$ 130.00

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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Gary F. Zavoral, President 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: 8/30/2013

Signature /s/ Gary F. Zavoral

Name: Gary F. Zavoral

Title: President