

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

In re *Coral Bar, Inc.*

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>Customer's Choice Heating &amp; Cooling, LLC</i> 850 W Fulton St Grand Rapids MI 49504	Phone: <i>Rhoades McKee PC</i> c/o Bruce Courtade 161 Ottawa Ave NW Suite 600 Grand Rapids MI 49503	<i>Claim of Lien</i>		<i>\$ 0.00</i>
2 <i>Michigan Dept of Treasury</i>  PO BOX 77000 Detroit MI 48277-0569	Phone: <i>Michigan Dept of Treasury</i> <i>Unemployment Insurance Agency</i> PO BOX 77000 Detroit MI 48277-0569	<i>Tax Lien</i>	Value: Net Unsecured:	<i>\$ 2,686.87</i>  <i>\$ 0.00</i> <i>\$ 0.00</i>
3 <i>Internal Revenue Service</i>  PO BOX 7346 Philadelphia PA 19101-7346	Phone: <i>Internal Revenue Service</i>  PO BOX 7346 Philadelphia PA 19101-7346	<i>Tax Lien</i>	Value: Net Unsecured:	<i>\$ 26,500.00</i>  <i>\$ 0.00</i> <i>\$ 0.00</i>

Debtor(s)

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

I, Dennis Misner, 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: 1/30/2014

Signature /s/ Dennis Misner

Name: Dennis Misner

Title: President