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B4 (Official Form 4) (12/07)

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW HAMPSHIRE

in re New England Brace Company	Case No.
a Corporation	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 Townsend Design	Phone: Townsend Design 4615 Shepard Street			\$ 3,592.67	
Bakersfield CA 93313	Bakersfield CA 93313				
2 Breg, Inc. 849991 Dallas TX 75284-999	Phone: Breg, Inc. PO Box 849991 Dallas TX 75284-999			\$ 7,443.19	
3 Allied Orthotic, Inc.	Phone: Allied Orthotic, Inc. 3 COMMERCIAL LANE UNIT E			\$ 7,907.00	
LONDONDERRY NH 3053	LONDONDERRY NH 3053				
4 Alternative Prosthetic Services, Inc. 191 Bennett St Bridgeport CT 6605	Phone: Alternative Prosthetic Services, Inc. 191 Bennett St Bridgeport CT 6605			\$ 4,000.00	
5 Comcast	Phone: Comcast P O Box 1577			\$ 3,413.19	
Newmark NJ 07101-157	Newmark NJ 07101-157				

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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	(If Secured Also State Value of Security)	
6 Bledsoe Brace Systems	Phone: Bledsoe Brace Systems P.O. Box 847100			\$ 14,024.12	
Dallas TX 75284-710	Dallas TX 75284-710				
7 Cascade DAFO	Phone: Cascade DAFO 1360 Sunset Ave			\$ 3,874.21	
Ferndale WA 98248	Ferndale WA 98248				
8 Cascade Orthopedic Supply	Phone: Cascade Orthopedic Supply 1000 FORTRESS ST. STE. 900			\$ 145,946.13	
CHICO CA 95973-904	CHICO CA 95973-904				
9 FIA Card Service	Phone: FIA Card Service P O Box 15710			\$ 5,545.00	
Wilmington DE 19886- 571	Wilmington DE 19886- 571				
10 Pel Supply Company	Phone: Pel Supply Company 4666 Manufacturing Road			\$ 40,656.26	
Cleveland OH 44135- 267	Cleveland OH 44135- 267				
11 P W Minor & Son, Inc.	Phone: P W Minor & Son, Inc. 3 TREADEASY AVE		-	\$ 4,245.02	
Batavia NY 14020	Batavia NY 14020	(3			
12 Nathan Wechsler & Co., P.A Suite 401	Phone: Nathan Wechsler & Co., P.A 70 Commercial ST Suite 401			\$ 5,256.16	
Concord NH 03301-503	Concord NH 03301-503				

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete	itor and Complete Name, Telephone Number and		Indicate if Claim	Amount of Claim	
Mailing Address including Zip Code	Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim	(Trade Debt, Bank Loan, Government Contract, etc.)	is Contingent, Unliquidated, Disputed, or Subject to	(If Secured Also State Value of Security)	
	Who May Be Contacted	Contract, etc.,	Setoff		
13	Phone:			\$ 17,448.50	
LORD CUSTOM SHOES	LORD CUSTOM SHOES				
	1395-1 Lakeland Avenue				
Bohemia NY 11716	Bohemia NY 11716				
14	Phone:			\$ 10,377.62	
Ohio Willow Wood Company	Ohio Willow Wood Company 15441 SCIOTO DARBY				
MT. STERLING OH 43143	MT. STERLING OH 43143				
15	Phone:			\$ 26,488.20	
One Communications Corp	One Communications Corp F O Box 415721				
Boston MA 02241-572	Boston MA 02241-572				
16	Phone:			\$ 8,755.35	
Ortholine	Ortholine			,	
	13 Chapel Street				
Norwalk CT 6850	Norwalk CT 6850				
17	Phone:			\$ 10,162.62	
Orthomerica Products, Inc.	Orthomerica Products, Inc. 6333 N. Orange Blossom Trail			,	
Suite 215	Suite 215				
Orlando FL 32810	Orlando FL 32810				
18	Phone:			\$ 12,981.00	
Ossur North America, Inc.	Ossur North America, Inc. P.O. Box 51942				
Los Angeles CA 90051 -624	Los Angeles CA 90051 -624				
19	Phone:		- 15	\$ 19,954.94	
Otto Bock Health Care	Otto Bock Health Care Lock Box SDS 12-2167			,	
P O Box 86	P O Box 86				
Minneapolis MN 55486 -216	Minneapolis MN 55486				

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tor and Complete Name, Telephone Number and		Indicate if Claim	Amount of Claim	
Complete Mailing Address,	(Trade Debt,	is Contingent,	(If Secured Also	
Including Zip Code, of Employee,	Bank Loan,	Unliquidated,	State Value of	
Agent, or Department of Creditor	Government	Disputed, or	Security)	
Familiar with Claim	Contract, etc.)	Subject to		
Who May Be Contacted		Setoff		
Phone:			\$ 10,685.50	
Platinum Plus for Business				
P O Box 15469				
Wilmington DE 19886- 546				
	Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted Phone: Platinum Plus for Business P O Box 15469 Wilmington DE 19886-	Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted Phone: Platinum Plus for Business P O Box 15469 Wilmington DE 19886-	Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted Phone: Platinum Plus for Business P O Box 15469 Wilmington DE 19886-	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

, Paul Guimond			, President	of the	Corporation	named
as debtor in this case, declare u	inder penalty of perj	ury that I have	read the foregoing List of Creditors Ho	Iding Twenty La	rgest Unsecured Claim	s and that
they are true and correct to the	best of my knowledg	ge, information	and belief.			
- .	. .					
Date:	Signature	/s/ Paul	Guimond			
	Name:	Paul Guin	ond			

Title: President