

**United States Bankruptcy Court
Eastern District of New York**

IN RE:

Case No. _____

Service, Ace

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).

(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 who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Trustees of Local 813 Finkle Goldstein Rosenbloom & Nash LLP 26 Broadway New York, NY 10004			Contingent Unliquidated Disputed	336,697.00
New York State Department of Taxation W.A. Harriman State Campus Albany, NY 12227-0001				197,741.97
Trustees of Local 813 C/O Finkle Goldstein Rosenbloom & Nash 26 Broadway Ste 711 New York, NY 10004			Contingent Unliquidated Disputed	126,953.48
BFI Waste Services Of New York Inc. 920 East 132nd St. Bronx, NY 10454				110,000.00
Trustees of Local 813 Finkle Goldstein Rosenbloom & Nash LLP 26 Broadway New York, NY 10004			Contingent Unliquidated Disputed	101,341.38
Marino Mayers Jarrach, LLC Counsel To American Home Assurance 75 Kingsland Avenue, Suite 3 Clifton, NJ 07014-2034			Contingent Unliquidated Disputed	46,052.45
SJ Fuel 601 Union Street Brooklyn, NY 11215				35,000.00
Yondoli Foods C/O Certilman Balin Adler & Hyman 90 Merrick Avenue East Meadow, NY 11554			Contingent Unliquidated Disputed	29,000.00
Waste Management NY C/O Durkin & Durkin LLP 111 Broadway New York, NY 10006			Contingent Unliquidated Disputed	17,838.70
Black Bear Co. 27-10 Hunters Point Avenue Long Island City, NY 11101-4498				7,683.26
Idearc Media P.O. Box 619009 DFW Airport, TX 75261				4,778.03
Safe LLC 620 Erie Blvd. West, Suite 100 Syracuse, NY 13204			Contingent Unliquidated Disputed	2,840.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: December 10, 2008 Signature: /s/ Michael Composto

Michael Composto, President
(Print Name and Title)