

IN RE:

Case No. _____

DBOW, Inc.

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)
Bissett Nursery Corporation C/O Marshall M. Stern, Esq. 17 Cardiff Court Huntington Station, NY 11746		Trade debt		176,640.29
Capital One Bank P.O. Box 8912 Melville, NY 11747		Bank loan		148,970.34
Contractors Market Inc. 1760 Route 25 Ridge, NY 11961		Trade debt		83,276.85
Sheep Pasture Tree & Nursery Supply, Inc P.O. Box 427 Port Jefferson Station, NY 11776		Trade debt		49,274.24
Jetline Products Of LI, Inc. C/O Levinson, Reineke & Ornstein, PC P.O. Box 244 Central Valley, NY 10917		Trade debt		47,000.00
Star Ready Mix, Inc. C/O Marshall M. Stern, Esq. 17 Cardiff Court Huntington Station, NY 11746		Trade debt	Disputed	39,428.33 Collateral: 0.00 Unsecured: 39,428.33
Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114-0326				39,378.55
Designs By O'Neil & Associates, LLC 290 Main Street East Setuaket, NY 11733				35,340.00
Commercial Concrete Corp. P.O. Box 10155 Westbury, NY 11590		Trade debt		28,303.35
Daniel J. O'Neil 15 Ferret Lane East Setauket, NY 11733				25,000.00
L.Delea & Sons, Inc. C/O Rosenthal & Goldhaber, PC 1393 Veterans Memorial Hwy. Ste. 212N Hauppauge, NY 11788				25,000.00 Collateral: 0.00 Unsecured: 25,000.00

Chrysler Financial Services Americas LLC
P.O. Box 9001888
Louisville, KY 40290-1888

21,685.26
Collateral:
0.00
Unsecured:
21,685.26

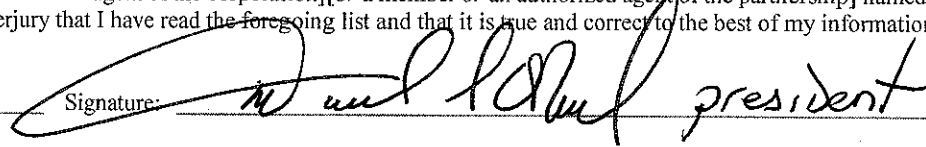
Suffolk Ready Mix 131 Old Northport Road Kings Park, NY 11754		Trade debt		21,372.54
Unilock New York, Inc. 51 International Blvd. Brewster, NY 10509		Trade debt	Disputed	19,057.07
L.Delea & Sons, Inc. C/O Rosenthal & Goldhaber, PC 1393 Veterans Memorial Hwy. Ste. 212N Hauppauge, NY 11788	Suffolk County Sheriff 360 Yaphank Avenu, Suite 1A Yaphank, NY 11980	Trade debt	Disputed	17,157.82 Collateral: 0.00 Unsecured: 17,157.82
Stone Source Inc. 310 Schoolhouse Road, Suite 1 Souderton, PA 18964	Flamm, Boroff & Bacine, P.C. Willow Ridge Executive Office Pk. St 301 750 Route 73 South Marlton, NJ 08053	Trade debt	Disputed	17,063.00
House A Division Of Sheahan Communications P.O. Box 826 Westhampton Beach, NY 11978		Trade debt		15,772.20
Residential Fences Corp. P.O. Box 430 Ridge, NY 11961		Trade debt		14,890.00
Ramp Chevrolet P.O. Drawer 1010 Port Jefferson Station, NY 11776	Terrence M. Quinn 275 Lake Avenue St. James, NY 11780	Bank loan	Disputed	14,810.16
Greenlawn Sod Farms, Inc. P.O. Box 634 Wading River, NY 11792		Trade debt		13,808.30

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: **April 6, 2009**

Signature: _____



Handwritten signature of Daniel O'Neil in cursive, followed by the word "president" written in a simple font.

Daniel O'Neil, President

(Print Name and Title)