UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF NEW YORK

In re: Michael Abboud OBGYN P.C. CHAPTER 11

EXHIBIT B: 20 LARGEST UNSECURED CLAIMS AGAINST DEBTOR

	Name and Address of Creditor	Amount of Claim
1	VGM Financial Services A Division of TCF Finance, Inc. c/o Law Offices of Charles A. Gruen 381 Broadway, Suite 300 Westwood, NJ 07675	\$365,745.01*
2	Tygris Asset Finance, Inc. c/o Adam C. Toosley Clark Hill PLC 150 N. Michigan Avenue, Suite 2700 Chicago, IL 60601	\$137,337.71*
3	HSBC Bank USA P.O. Box 37278 Baltimore, MD 21297-3278	\$132,449.53
4	Chase P.O. Box 260161 Baton Rouge, LA 70826-0161	\$96,211.54
5	Lyon Financial Services, Inc. c/o Law Offices of Charles A. Gruen 381 Broadway, Suite 300 Westwood, NJ 07675	\$52,274.98*
6	Chase Card Services P.O. Box 15153 Wilmington, DE 19886-5153	\$14,111.17
7	Chase P.O. Box 15153 Wilmington, DE 19886-5153	\$3,200.00
8	CitiBusiness Card P.O. Box 182564 Columbus, OH 43218-2564	\$2,762.23

^{*} Denotes contingent, disputed claim

I, Michael Abboud, M.D., the president of the corporation named as the debtor in this

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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.

Dated: New York, New York October **26**, 2011

MICHAEL ABBOUD, OBGYN P.C.

Michael Abboud, M.D., Presiden