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Proposed Counsel to the Debtor

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:	:	
	:	
	:	Chapter 11
OSW26 Corp.	:	
	:	Case No. 12-
	:	
Debtor.	:	
	:	
	:	

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 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).

[Continued Below]

<i>Name of Creditor and mailing address</i>	<i>Name of agent of creditor familiar with claim</i>	<i>Nature of Claim</i>	<i>Disputed, Contingent, unliquidated, or subject to setoff</i>	<i>Amount of claim</i>
City of New York Department of Buildings Boiler Division, 4th Floor 280 Broadway, New York, NY 10007	N/A	Calendar Year Violation 2010 - Boiler Inspection Notice of Violation	Disputed	\$1000.00
City of New York Department of Environmental Protection Bureau of Customer Services Mail Services 59-17 Junction Boulevard Flushing, NY 11373	N/A	For providing water services from 01/01/11 to present		\$11,469.98
City of New York Environmental Control Board 233 Schermerhorn Street, 11th Floor Brooklyn, NY 10038	N/A	Violation from the Department of Buildings mailed 01/09/12 regarding billboard	Disputed	\$10,000.00
Con Edison Cooper Station P.O. Box 138 New York, NY 10276	N/A	Utility Services from 2006 to present.		\$2,329.59
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101- 7346	N/A	Income Tax Liability incurred in 2009		\$540.00
NYC Department of Finance 66 John Street, Room 104 New York, NY 10038	N/	Property Taxes incurred in 2009.		\$11,877.38

Date: February 15, 2012

/s/ Eduardo Gonzalez
Eduardo Gonzalez, President
OSW26 Corp.