

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

In re Leo M. Flood
Debtor(s)

Case No. _____
Chapter 11

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; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Aquarion Water Supply P.O. Box 11010 Lewiston, ME 04243	Aquarion Water Supply P.O. Box 11010 Lewiston, ME 04243	Water supplied to CT properties		1,311.00
Central Hudson Electric & Gas 284 South Avenue Poughkeepsie, NY 12601-4829	Central Hudson Electric & Gas 284 South Avenue Poughkeepsie, NY 12601-4829	Utility service		2,136.91
Comcast P.O. Box 6505 Chelmsford, MA 01824	Comcast P.O. Box 6505 Chelmsford, MA 01824	Utility service		Unknown
Connecticut Light and Power P.O. Box 150493 Hartford, CT 06115	Connecticut Light and Power P.O. Box 150493 Hartford, CT 06115	Utility service		5,456.92
Denise Rice, Tax Collector Town of Salisbury 27 Main Street Salisbury, CT 06068	Denise Rice, Tax Collector Town of Salisbury 27 Main Street Salisbury, CT 06068	Property taxes for 63 Millerton Road, Lakeville, CT property		3,454.20
Denise Rice, Tax Collector Town of Salisbury 27 Main Street Salisbury, CT 06068	Denise Rice, Tax Collector Town of Salisbury 27 Main Street Salisbury, CT 06068	Property taxes for 11 Ridge Lane, Lakeville, CT property		1,828.36
Dutchess Oil Company P.O. Box S Millerton, NY 12546	Dutchess Oil Company P.O. Box S Millerton, NY 12546	Fuel		39,894.63
Flood Spraying and Sanitation Route 22 Millerton, NY 12546	Flood Spraying and Sanitation Route 22 Millerton, NY 12546	Loan		443,204.00
HSBC Bank USA, NA P.O. Box 4002 Buffalo, NY 14240	HSBC Bank USA, NA P.O. Box 4002 Buffalo, NY 14240	1999 Hummer		28,256.00 (25,000.00 secured)
Loucks Electric 1 Mitchelltown Road Ext. Sharon, CT 06069	Loucks Electric 1 Mitchelltown Road Ext. Sharon, CT 06069	Trade debt		30,000.00

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(Continuation Sheet)

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<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Premium Financing Specialists P.O. Box 700 Buffalo, NY 14226	Premium Financing Specialists P.O. Box 700 Buffalo, NY 14226			Unknown
R & M Insulation, LLC 328 Winchester Road Winsted, CT 06098	R & M Insulation, LLC 328 Winchester Road Winsted, CT 06098	Trade debt		7,000.00
Rob Winters 39 Ore Hill Road Lakeville, CT 06039	Rob Winters 39 Ore Hill Road Lakeville, CT 06039	Trade debt		30,000.00
Salisbury Fire Commission P.O. Box 575 Lakeville, CT 06039	Salisbury Fire Commission P.O. Box 575 Lakeville, CT 06039			250.00
Sprint P.O. Box 219100 Kansas City, MO 64121	Sprint P.O. Box 219100 Kansas City, MO 64121	Utility services		Unknown
Water Pollution Control Author Town of Salisbury P.O. Box 338 Salisbury, CT 06068	Water Pollution Control Author Town of Salisbury P.O. Box 338 Salisbury, CT 06068	Sewer charges		1,033.85
Welsh Sanitation P.O. Box 1209 Hopewell Junction, NY 12533	Welsh Sanitation P.O. Box 1209 Hopewell Junction, NY 12533	Garbage removal services		1,500.61

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

I, **Leo M. Flood**, 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 July 8, 2009

Signature /s/ Leo M. Flood
Leo M. Flood
Debtor

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.