

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

In re Windsor Highway AB Food Systems Corporation  
 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> |
| A&A Alarm Co., Inc.<br>17 Rock Cut Road<br>Newburgh, NY 12550-2306             | A&A Alarm Co., Inc.<br>17 Rock Cut Road<br>Newburgh, NY 12550-2306   | Trade Debt  |  | 519.00  |
| A.T. & Sons Electric, LLC<br>PO Box 243<br>Marlboro, NY 12542                  | A.T. & Sons Electric, LLC<br>PO Box 243<br>Marlboro, NY 12542  | Trade Debt  |  | 356.80  |
| Arbys Restaurant Group<br>PO Box 840074<br>Dallas, TX 75284-0074               | Arbys Restaurant Group<br>PO Box 840074<br>Dallas, TX 75284-0074   | Trade Debt  |  | 1,525.28  |
| Beltram Edge Tool Supply, Inc.<br>6800 North Florida Ave.<br>Tampa, FL 33604   | Beltram Edge Tool Supply, Inc.<br>6800 North Florida Ave.<br>Tampa, FL 33604   | Trade Debt  |  | 421.13  |
| Central Hudson<br>248 South Avenue<br>Poughkeepsie, NY 12601-4839              | Central Hudson<br>248 South Avenue<br>Poughkeepsie, NY 12601-4839  | Trade Debt  |  | 2,618.31  |
| Cross Landscaping<br>143 Patura Rd<br>Modena, NY 12548                         | Cross Landscaping<br>143 Patura Rd<br>Modena, NY 12548   | Trade Debt  |  | 2,996.42  |
| Gilmore Robinson<br>100 Boniface Drive<br>14B<br>Pine Bush, NY 12566           | Gilmore Robinson<br>100 Boniface Drive<br>14B<br>Pine Bush, NY 12566   | Trade Debt  |  | 440.72  |
| Intelligent Energy<br>7001 SW 24th Avenue<br>Gainesville, FL 32607             | Intelligent Energy<br>7001 SW 24th Avenue<br>Gainesville, FL 32607   | Trade Debt  |  | 262.99  |
| Jacobowitz & Gubits<br>Counselors At Law<br>158 Orange Ave<br>Walden, NY 12586 | Jacobowitz & Gubits<br>Counselors At Law<br>158 Orange Ave<br>Walden, NY 12586   | Trade Debt  |  | 328.36  |
| Marangi Disposal<br>PO Box 495<br>Valley Cottage, NY 10989                     | Marangi Disposal<br>PO Box 495<br>Valley Cottage, NY 10989   | Trade Debt  |  | 938.52  |
| Money Mailer/Hudson Valley Region<br>Newburgh, NY 12550                        | Money Mailer/Hudson Valley Region<br>Newburgh, NY 12550  | Trade Debt  |  | 1,050.00  |

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
(Continuation Sheet)

| (1)<br><i>Name of creditor and complete mailing address including zip code</i>        | (2)<br><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> | (3)<br><i>Nature of claim (trade debt, bank loan, government contract, etc.)</i> | (4)<br><i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i> | (5)<br><i>Amount of claim [if secured, also state value of security]</i> |
|---|---|--|---|--|
| NYS Dept of Taxation & Finance<br>PO Box 5300<br>Albany, NY 12205                     | NYS Dept of Taxation & Finance<br>PO Box 5300<br>Albany, NY 12205   | Sales Tax  | Unliquidated  | 2,368.68   |
| Pepsi (Newburgh)<br>1 Pepsi Way<br>Newburgh, NY 12550                                 | Pepsi (Newburgh)<br>1 Pepsi Way<br>Newburgh, NY 12550   | Trade Debt   |   | 402.65   |
| Petro Metals Inc<br>PO Box 928<br>Vails Gate, NY 12584                                | Petro Metals Inc<br>PO Box 928<br>Vails Gate, NY 12584  | Trade Debt   |   | 9,009.05   |
| Riverside Bank<br>11 Garden Street<br>PO Box 912<br>Poughkeepsie, NY 12602            | Riverside Bank<br>11 Garden Street<br>PO Box 912<br>Poughkeepsie, NY 12602  | Guarantor of Loan  | Unliquidated  | 240,000.00   |
| St. Luke's Cornwall Hospital<br>70 Dubois Street<br>Newburgh, NY 12550                | St. Luke's Cornwall Hospital<br>70 Dubois Street<br>Newburgh, NY 12550  | Trade Debt   |   | 685.00   |
| The Sentinel<br>PO Box 406<br>Vails Gate, NY 12584                                    | The Sentinel<br>PO Box 406<br>Vails Gate, NY 12584  | Trade Debt   |   | 625.00   |
| Time Warner Business Class<br>Box 223085<br>Pittsburgh, PA 15251-2085                 | Time Warner Business Class<br>Box 223085<br>Pittsburgh, PA 15251-2085   | Trade Debt   |   | 769.86   |
| Town of New Windsor<br>Receiver of Taxes<br>555 Union Avenue<br>New Windsor, NY 12553 | Town of New Windsor<br>Receiver of Taxes<br>555 Union Avenue<br>New Windsor, NY 12553   | Trade Debt   |   | 675.72   |
| Willow Run Foods<br>PO Box 1350<br>Binghamton, NY 13902                               | Willow Run Foods<br>PO Box 1350<br>Binghamton, NY 13902   | Trade Debt   |   | 1,906.07   |

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

I, the Chief Executive Officer of the corporation 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 November 30, 2009Signature /s/ Thomas N. Thurber  
Thomas N. Thurber  
Chief Executive Officer

*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.