

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

IN RE:

Case No. _____

Michael Mazzeo Electric Corp.

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)
Mercer Trust Company-Putnam Investments Deferred Salary Plan #650193, Investors Norwood, MA 02062				780,028.27
Joint Industry Board 158-11 Harry Van Arsdale Jr. Avenue Flushing, NY 11365				771,036.15
Hyundai Ideal Electric Company PO Box 76170 Cleveland, OH 44101	Tammy Estep			435,119.51
Avon Electric Supplies 60 Hoffman Avenue Hauppauge, NY 11788	William DeMuccio			387,410.53
Benfield Electric Supply 25 Lafayette Avenue White Plains, NY 10603	Dan McLaughlin			307,675.21
L.B. Electric Supply Company 5202 New Utrecht Avenue Brooklyn, NY 11219	Jonathan Lifton			278,530.99
IG Federal Electric Company PO Box 19185 Long Island City, NY 11101	Larry Eagan			277,641.42
NYS Dept. of Taxation and Finance P.O. Box 5300 Albany, NY 12205-0300				244,322.45
Jersey Electric Supply 537 Mercer Street Jersey City, NJ 07306	Joe Corbett			220,062.83
Schneider Electric PO Box 841868 Dallas, TX 75284	Dave Relinger			205,831.75
Midtown Electric Supply 157 West 18th Street New York, NY 10011	Tim Gold			188,591.25
Pinto & Teger Electric Corp. 14-14 123RD Street College Point, NY 11356	John Pinto			155,000.00
Dumont PO Box 525 Sparta, NJ 07871	John Irizary			154,440.24
Ace Wire & Cable Co. Inc. 72-01 51st Avenue Woodside, NY 11377	Jerry Firestone			153,987.48

Von Rohr Equipment Corp. PO Box 347 Bloomfield, NJ 07003	John Cancelliere	152,987.07
Avon/Liberty Electrical Supply 60 Hoffman Avenue Hauppauge, NY 11788	William DeMuccio	141,158.82
GTI HarborTrucking & Rigging, Inc. 2 Galasso Place Maspeth, NY 11378	Frank Galasso	136,370.86
Gotham Lighting Supply 1786 East 49th Street Brooklyn, NY 11234	Todd Baslin	115,663.86
Lincoln Electric Products Company, Inc. 947 Lehigh Avenue Union, NJ 07083	Bruce Leff	110,752.80
Conserve Electrical Supply 39-05 Crescent Street Long Island City, NY 11101	Larry Sullivan	92,202.57

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: October 21, 2011 Signature: /s/ David Parker

David Parker, CEO

(Print Name and Title)