

**United States Bankruptcy Court
Southern District of Ohio**

In re Val of Bellefontaine Ohio, Inc.

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>
Allied Insurance 3820 109th St. Dept 2175 Des Moines, IA 50391	Allied Insurance 3820 109th St. Dept 2175 Des Moines, IA 50391	insurance	Unliquidated	782.22
American Express PO Box 360002 Fort Lauderdale, FL 33336	American Express PO Box 360002 Fort Lauderdale, FL 33336	Credit Card Purchases	Unliquidated	3,700.00
Best Way Carpet Cleaner 2847 Cottonwood Dr. Springfield, OH 45504	Best Way Carpet Cleaner 2847 Cottonwood Dr. Springfield, OH 45504	upkeep	Unliquidated	236.00
Chater Comm. TV & Internet Cable 921 Eastwind DRive Suite 104 Westerville, OH 43081	Chater Comm. TV & Internet Cable 921 Eastwind DRive Suite 104 Westerville, OH 43081	cable and internet	Unliquidated	722.50
City of Bellefontaine Hotel Occupancy 135 N. Detroit Street Bellefontaine, OH 43311	City of Bellefontaine Hotel Occupancy 135 N. Detroit Street Bellefontaine, OH 43311	taxes for hospitality	Unliquidated	5,829.00
COI Comm Telephone Line 921 Eastwind Drive, Suite 104 Westerville, OH 43081	COI Comm Telephone Line 921 Eastwind Drive, Suite 104 Westerville, OH 43081	utilities	Unliquidated	1,176.00
Dayton Power & Light Co. PO Box 740598 Cincinnati, OH 45274	Dayton Power & Light Co. PO Box 740598 Cincinnati, OH 45274	utitilities	Unliquidated	2,011.51
DEX Embarq Yellow Pages 8400 Innovation Way Chicago, IL 60682	DEX Embarq Yellow Pages 8400 Innovation Way Chicago, IL 60682	business	Unliquidated	350.00
Diverseyleaver Laundry Supply Department of 104901 PO Box 67000 Detroit, MI 48267	Diverseyleaver Laundry Supply Department of 104901 PO Box 67000 Detroit, MI 48267	upkeep	Unliquidated	300.00
Galion Fire Appliance, Inc. 223 East Atwood Street Galion, OH 44833	Galion Fire Appliance, Inc. 223 East Atwood Street Galion, OH 44833	appliances	Unliquidated	450.00

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Guest Distribution PO Box 910 Monmouth Junction, NJ 08852	Guest Distribution PO Box 910 Monmouth Junction, NJ 08852	business		824.98
HD Supply Facilities Maintance PO Box 509058 San Diego, CA 92150	HD Supply Facilities Maintance PO Box 509058 San Diego, CA 92150		Unliquidated	600.00
Internal Revenue Service PO Box 1579 Cincinnati, OH 45201	Internal Revenue Service PO Box 1579 Cincinnati, OH 45201	1117 N. Main Street, Bellefontaine, OH 45891		99,703.77 (1,685,633.00 secured) (1,598,587.23 senior lien)
Internal Revenue Service PO Box 1579 Cincinnati, OH 45201	Internal Revenue Service PO Box 1579 Cincinnati, OH 45201	Various taxes, 941 and 940	Disputed	99,703.77 (1,685,633.00 secured) (1,598,587.23 senior lien)
Ohio Department of Job and Family Service Attn: Collection Dept. PO Box 923 Columbus, OH 43215	Ohio Department of Job and Family Service Attn: Collection Dept. PO Box 923 Columbus, OH 43215	unemployment tax period 2007	Unliquidated	2,882.63
Ohio Dept. of Taxation 30 East Broad Street PO Box 530 Columbus, OH 43216	Ohio Dept. of Taxation 30 East Broad Street PO Box 530 Columbus, OH 43216	Withholding Tax	Unliquidated	8,882.73
Staples Credit Plan Dept. 82-0005366448 PO Box 9020 Des Moines, IA 50368	Staples Credit Plan Dept. 82-0005366448 PO Box 9020 Des Moines, IA 50368	office supplies	Unliquidated	1,611.30
Super 8 Hotel 6 Sylvan Way Parsippany, NJ 07054	Super 8 Hotel 6 Sylvan Way Parsippany, NJ 07054	Franchise Fees and Charges	Unliquidated Disputed	188,067.00
U.S. Food Service PO Box 98761 Chicago, IL 60693	U.S. Food Service PO Box 98761 Chicago, IL 60693	food	Unliquidated	408.34
Varment Guard PO Box 297797 Columbus, OH 43229	Varment Guard PO Box 297797 Columbus, OH 43229	maintenance	Unliquidated	348.00

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

I, the President 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 April 7, 2009

Signature /s/ Narendra Patel
Narendra Patel
President

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.