

**IN RE:**

Case No. 12-

**Eliho Energy Systems, Inc.**

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)
<b>Anthony Fracalvieri</b> <b>352 Casa Court</b> <b>Hernando Beach, FL 34607</b>				<b>470,000.00</b>
<b>Ayres Rock Capital</b> <b>Mark Bertagnolli</b> <b>5175 Chelsea Street</b> <b>La Jolla, CA 92037</b>				<b>445,000.00</b>
<b>Darabi Assoc., Inc.</b> <b>4140 NW 37th Pl. Suite</b> <b>Gainesville, FL 32604</b>				<b>350,000.00</b>
<b>Christopher P. Flannery</b> <b>4 Hillman Drive, Suite 104</b> <b>Chadds Ford, PA 19317</b>				<b>207,500.00</b>
<b>Gregory R. Noonan, Esquire</b> <b>Walfish &amp; Noonan, LLC</b> <b>528 DeKalb Street</b> <b>Norristown, PA 19401</b>				<b>187,000.00</b>
<b>John Inelli</b> <b>620 Market Street</b> <b>Newark, NJ 07105</b>				<b>120,000.00</b>
<b>Ed Smothermon</b> <b>3212 SW 51st Street</b> <b>Ft. Lauderdale, FL 33312</b>				<b>70,000.00</b>
<b>Jack Durkin</b> <b>201 Corporate Drive East</b> <b>Langhorne, PA 19047</b>				<b>56,500.00</b>
<b>Brian Manning</b> <b>215 Mulberry Place</b> <b>Newtown, PA 18940</b>				<b>50,000.00</b>
<b>Tom Price</b> <b>Price CompuTax</b> <b>444 Valley View Drive</b> <b>Monroeville, PA 15068</b>				<b>37,556.00</b>
<b>Kimon Psarovarkas</b> <b>1026 Marina Bay Drive</b> <b>Kemah, TX 77565</b>				<b>35,000.00</b>
<b>Gary Manning</b> <b>215 Mulberry Place</b> <b>Newtown, PA 18940</b>				<b>28,000.00</b>
<b>Steve Wrubleski</b> <b>5 Greenbriar Drive</b> <b>Westhampton, NJ 08060</b>				<b>26,000.00</b>

Mark Blasch 2 Caufield Place Newtown, PA 18940	25,000.00
Jeffery Kleger 2715 S. Front Street Philadelphia, PA 19148	25,000.00
Michael Hightower 13620 White Rock Station Road Poway, CA 92064	25,000.00
Chris Armstrong Sea ROBB PO Box 2004 Georgetown, Grand Cayman,	15,000.00
Bruce Boyer 7607 Iron Gate Lane Frederick, MD 21702	10,000.00
Herb Kaiser 14 Edgewood Road Rumson, NJ 07760	10,000.00
Brian Leasky 300 W. 55th Street, #9J New York, NY 10001	10,000.00
Steve And Julie King 404 SE 17th Street Ft. Lauderdale, FL 33316	10,000.00
Kirk Barber 14155 River Road Newburg, MD 20664-3221	10,000.00
Advanced Tire Recycling, Inc. 8369 SW CR 313 Trenton, FL 32693-6114	10,000.00
Chuck Saathoff World Trans, Inc. 7130 Miramar Road, #100A San Diego, CA 92121	10,000.00

**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: March 16, 2012 Signature: /s/ Edward C. Stanojev

**Edward C. Stanojev, President**

(Print Name and Title)