

B 4 (Official Form 4) (12/07)

UNITED STATES BANKRUPTCY COURT

Western District of Pennsylvania

In re Observatory Hill Early Learning Child Development
Center, Debtor

Case No. _____

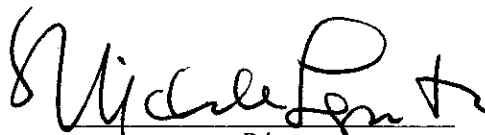
Chapter 11

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

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]
see attachment				

Date: 2/24/2009


 Debtor

[Declaration as in Form 2]

List of Creditors Holding 20 Largest Unsecured Claims				
(1)	(2)	(3)	(4)	(5)
Internal Revenue Service Wm Moorhead Federal Bldg 1000 Liberty Ave, Ste 701 Pittsburgh, PA 15222	J. Arlia (412) 395-6338	tax lien		\$58,134.67
URA of Pittsburgh P.O. Box 640736 Pittsburgh, PA 15264-0736	Tom Link (412) 255-6600	loan		\$46,282.42
City of Pgh and School District of Pgh 414 Grant Street, Room 205 Pittsburgh, PA 15219-2476	Treasurer, City of Pgh (412) 255-8821 (412) 255-8825	delinquent taxes		\$7,595.34
Commonwealth of PA Department of Revenue P.O. Box 281041 Harrisburg, PA 17128-1041	HBG Telephone Collections (717) 783-8434	delinquent taxes		\$871.21
Ford Credit Box 220564 Pittsburgh, PA 15257-2564	1-800-727-7000	lease of company vehicle		\$19,716.98
Pittsburgh Municipal Court Housing Court 660 First Avenue Pittsburgh, PA 15219	(412) 6350-6710	costs and fines NT 0010492-08		\$315.00
One Touch Communications P.O. Box 1071 Neptune, NJ 07754	1-888-848-6824	telephone service		\$484.65
Goff Backa Alfera & Company LLC 3325 Saw Mill Run Blvd. Pittsburgh, PA 15227	(412) 885-5045	CPA		\$3,610.67