

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA**

In re *Sean M. Simon, D.M.D., P.C.*
a Corporation

Case No.
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).

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)
1 <i>CitiCorp Vendor Finance, Inc.</i> 3950 Regent Blvd. Irving TX 75063	Phone: <i>CitiCorp Vendor Finance, Inc.</i> 3950 Regent Blvd. Irving TX 75063	<i>Judgment Lien</i>	*Value: Net Unsecured: *Prior Liens Exist	\$ 33,532.91 \$ 175,000.00 \$ 30,372.14
2 <i>Bank Of America</i> P.O. Box 15102 Wilmington DE 19886-5102	Phone: <i>Bank Of America</i> P.O. Box 15102 Wilmington DE 19886-5102	<i>Operating Expenses and Inventory</i>		\$ 23,965.43
3 <i>First Equity Card Corp.</i> P.O. Box 23029 Columbus GA 31902-3029	Phone: <i>First Equity Card Corp.</i> P.O. Box 23029 Columbus GA 31902-3029	<i>Operating Expenses and Inventory</i>		\$ 21,401.68
4 <i>National City Bank</i> P O Box 856176 Louisville KY 40285-6176	Phone: <i>National City Bank</i> P O Box 856176 Louisville KY 40285-6176	<i>Business Debt-Line of Credit</i>		\$ 19,272.74
5 <i>National City Bank</i> P O Box 856176 Louisville KY 40285-6176	Phone: <i>National City Bank</i> P O Box 856176 Louisville KY 40285-6176	<i>Operating Expenses and Inventory</i>		\$ 9,938.79

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6 David Simon 5121 Colewood Drive Pittsburgh PA 15236	Phone: David Simon 5121 Colewood Drive Pittsburgh PA 15236	Loan for Operating Expenses		\$ 5,500.00
7 Recigno Laboratories, Inc. 509 Davisville Road Williow Grove PA 19090	Phone: Recigno Laboratories, Inc. 509 Davisville Road Williow Grove PA 19090	Lab Services		\$ 4,110.79
8 Matsco 2000 Powell Street 4th Floor Emeryville CA 94608	Phone: Matsco 2000 Powell Street 4th Floor Emeryville CA 94608	UCC Blanket Lien	*Value: Net Unsecured: *Prior Liens Exist	\$ 133,234.56 \$ 158,500.00 \$ 1,976.73
9 Sullivan-Schein Dental 135 Duryea Road Melville NY 11747-3824	Phone: Sullivan-Schein Dental 135 Duryea Road Melville NY 11747-3824	Medical Supplies and Services		\$ 1,939.38
10 Sean M. and Susan M. Simon 108 Parliament Drive Coraopolis PA 15108	Phone: Sean M. and Susan M. Simon 108 Parliament Drive Coraopolis PA 15108	Loan to Purchase A/C Unit		\$ 1,500.00
11 Jesse & Frichtel, Inc. 1861 Golden Mile Highway Pittsburgh PA 15239	Phone: Jesse & Frichtel, Inc. 1861 Golden Mile Highway Pittsburgh PA 15239	Lab Services		\$ 1,245.24
12 Darby Dental Supply, LLC c/o Apple and Apple 4650 Baum Boulevard Pittsburgh PA 15213-1237	Phone: Darby Dental Supply, LLC c/o Apple and Apple 4650 Baum Boulevard Pittsburgh PA 15213-1237	Medical Supplies		\$ 1,037.38
13 Jesse & Frichtel Precision Dental 1861 Golden Mile Highway Pittsburgh PA 15239	Phone: Jesse & Frichtel Precision 1861 Golden Mile Highway Pittsburgh PA 15239	Lab Services		\$ 578.00

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14 <i>Snap-On Smile</i> 462 Seventh Avenue New York NY 10018	Phone: <i>Snap-On Smile</i> 462 Seventh Avenue New York NY 10018	<i>Lab Services</i>		\$ 459.99

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Sean Simon, D.M.D., President of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 3/23/2009

Signature /s/ Sean Simon, D.M.D.

Name: Sean Simon, D.M.D.

Title: President