

United States Bankruptcy Court
Middle District of Tennessee

In re **EASTER SEALS TENNESSEE, 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) <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>
Stephen Norris, Commissioner Division of Mental Retardation Svc 500 Deaderick St Ste 1500 Nashville, TN 37243	Stephen Norris, Commissioner Division of Mental Retardation Svc 500 Deaderick St Ste 1500 Nashville, TN 37243			2,303,765.00
FIRSTBANK 53 E CHURCH ST LEXINGTON, TN 38351	FIRSTBANK 53 E CHURCH ST LEXINGTON, TN 38351			1,181,737.74
IRS MDP 146 RE PENSION PLAN FUNDING 801 BROADWAY NASHVILLE, TN 37203	IRS MDP 146 RE PENSION PLAN FUNDING 801 BROADWAY NASHVILLE, TN 37203			764,639.00
EASTER SEALS INC. ATTN SUZANNE SCHULTZ CFO 233 S WACKER DR STE 2400 CHICAGO, IL 60606	EASTER SEALS INC. ATTN SUZANNE SCHULTZ CFO 233 S WACKER DR STE 2400 CHICAGO, IL 60606			645,330.44
BAKER, DONELSON, BEARMAN, CALDWELL & BER ATTN RANDAL MASHBURN 211 COMMERCE ST STE 1000 NASHVILLE, TN 37201	BAKER, DONELSON, BEARMAN, CALDWELL & BER ATTN RANDAL MASHBURN 211 COMMERCE ST STE 1000 NASHVILLE, TN 37201			47,228.45
University of Tennessee Clyde York 4-H Center 62 4-H Center Dr Crossville, TN 38572	University of Tennessee Clyde York 4-H Center 62 4-H Center Dr Crossville, TN 38572			31,372.00
United HealthCare Insurance Company 22703 Network Place Chicago, IL 60673-1227	United HealthCare Insurance Company 22703 Network Place Chicago, IL 60673-1227			24,661.02
STAPLES BUSINESS ADVANTAGE DEPT ATL P.O. BOX 405386 ATLANTA, GA 30384-5386	STAPLES BUSINESS ADVANTAGE DEPT ATL P.O. BOX 405386 ATLANTA, GA 30384-5386			17,318.01

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PHILADELPHIA INSURANCE CO. PO BOX 70251 PHILADELPHIA, PA 19176-0251	PHILADELPHIA INSURANCE CO. PO BOX 70251 PHILADELPHIA, PA 19176-0251			12,292.86
XEROX CORPORATION P.O. BOX 802555 CHICAGO, IL 60680-2555	XEROX CORPORATION P.O. BOX 802555 CHICAGO, IL 60680-2555			11,631.15
TRUST BUILDING SERVICES, INC. 1919 OXMOOR ROAD STE. 114 BIRMINGHAM, AL 35209	TRUST BUILDING SERVICES, INC. 1919 OXMOOR ROAD STE. 114 BIRMINGHAM, AL 35209			7,859.90
REYNOLDS BROTHERS OIL CO. INC. 400 E. CHURCH STREET UNION CITY, TN 38261	REYNOLDS BROTHERS OIL CO. INC. 400 E. CHURCH STREET UNION CITY, TN 38261			6,830.92
VILLAGE INVESTMENTS JacksonTenn Properties, LLC 284 GERMAN OAK CORDOVA, TN 38088-2680	VILLAGE INVESTMENTS JacksonTenn Properties, LLC 284 GERMAN OAK CORDOVA, TN 38088-2680			5,370.00
AT&T P.O. BOX 105262 ATLANTA, GA 30348-5262	AT&T P.O. BOX 105262 ATLANTA, GA 30348-5262			5,365.30
QI EXCHANGE, LLC PO BOX 239850 LAS VEGAS, NE 89105-9850	QI EXCHANGE, LLC PO BOX 239850 LAS VEGAS, NE 89105-9850			5,113.06
MERRYMAN-FARR, LLC 305 HILL AVENUE NASHVILLE, TN 37210	MERRYMAN-FARR, LLC 305 HILL AVENUE NASHVILLE, TN 37210			4,842.64
AMERICAN EXPRESS PO BOX 650448 DALLAS, TX 75265-0448	AMERICAN EXPRESS PO BOX 650448 DALLAS, TX 75265-0448			3,757.62
H & H ENTERPRISES ATTN KAY HENDERSON 150 LAKEWOOD DR. LEXINGTON, TN 38351	H & H ENTERPRISES ATTN KAY HENDERSON 150 LAKEWOOD DR. LEXINGTON, TN 38351			3,100.00
NASHVILLE ELECTRIC SERVICE 1214 CHURCH STREET NASHVILLE, TN 37246	NASHVILLE ELECTRIC SERVICE 1214 CHURCH STREET NASHVILLE, TN 37246			3,053.34
DE LAGE LANDEN FINANCIAL SERVICES PO BOX 41601 PHILA, PA 19101-1601	DE LAGE LANDEN FINANCIAL SERVICES PO BOX 41601 PHILA, PA 19101-1601			2,982.99

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(Continuation Sheet)

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

I, the Chief Financial Officer 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 May 17, 2009

Signature /s/ Fred M. Dowling

Fred M. Dowling

Chief Financial Officer

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.