

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF WASHINGTON**

In re *Achieve Online Inc.*
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>KC Distance Learning/Aventa</i> 920 Central Road Bloomsburg PA 17815	Phone: <i>KC Distance Learning/Aventa</i> 920 Central Road Bloomsburg PA 17815	<i>trade debt</i>		\$ 622,000.00
2 <i>Internal Revenue Service</i> P.O. Box 21126 Philadelphia PA 19114	Phone: <i>Internal Revenue Service</i> P.O. Box 21126 Philadelphia PA 19114	<i>business employee taxes</i>		\$ 102,522.00
3 <i>Advanced Academics Inc.</i> 75 Remirrance Dr Suite 1734 Chicago IL 60675-1734	Phone: <i>Advanced Academics Inc.</i> 75 Remirrance Dr Suite 1734 Chicago IL 60675-1734	<i>trade debt</i>		\$ 52,385.00
4 <i>St Dept of Revenue</i> 1714 South 16th AVenue Yakima WA 98902	Phone: <i>St Dept of Revenue</i> 1714 South 16th AVenue Yakima WA 98902	<i>business taxes</i>		\$ 36,839.00
5 <i>Scranton Corporation</i> P.O. Box 93038 Chicago IL 60673-3038	Phone: <i>Scranton Corporation</i> P.O. Box 93038 Chicago IL 60673-3038	<i>trade debt</i>		\$ 13,390.00

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6 School Pathways LLC P.O. Box 1834 Portola CA 96122	Phone: School Pathways LLC P.O. Box 1834 Portola CA 96122	trade debt		\$ 10,492.00
7 Online Purchasing System 5780 SeAnna Way Paradise CA 95969	Phone: Online Purchasing System 5780 SeAnna Way Paradise CA 95969	trade debt		\$ 4,100.00
8 England Law PS 105 South 3rd St. Suite 105 Yakima WA 98901	Phone: England Law PS 105 South 3rd St. Suite 105 Yakima WA 98901	trade debt		\$ 3,436.00
9 Rainbow Resource Center Rt 1 Box 159A Toulon IL 61483	Phone: Rainbow Resource Center Rt 1 Box 159A Toulon IL 61483	trade debt		\$ 2,627.00
10 Zane-Bloser P.O. Box 182186 Columbus OH 43218-2186	Phone: Zane-Bloser P.O. Box 182186 Columbus OH 43218-2186	trade debt		\$ 747.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Christopher Geis, 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: 4/23/2009

Signature _____

Name: Christopher GeisTitle: President