

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re	:	Chapter 15
ARCTIC GLACIER INTERNATIONAL INC., <i>et al.</i> , ¹	:	Case No. 12-10605 (KG)
Debtors in a Foreign Proceeding.	:	(Joint Administration)
	:	
	:	

AFFIDAVIT OF SERVICE

I, Leticia Salas, depose and say that I am employed by Kurtzman Carson Consultants LLC (“KCC”), the noticing agent for the Debtors in the above-captioned cases.

On or before February 24, 2012, at my direction and under my supervision, employees of KCC caused to be served the following documents via email on the service list attached hereto as **Exhibit A** and via first-class mail on the service list attached hereto as **Exhibit B**:

- **Notice of Hearings on Petition Under Chapter 15 of the United States Bankruptcy Code** [Docket No. 35]; and
- **Notice of Corrected Exhibit B to the Declaration of Philip J. Reynolds in Support of Verified Petition of Alvarez & Marsal Canada Inc., as Foreign Representative of Arctic Glacier Inc. and Certain of Its Affiliates, for Recognition of Foreign Main Proceeding and (II) Certain Related Relief** [Docket No. 34].

Furthermore, on or before February 24, 2012, at my direction and under my supervision, employees of KCC caused to be served the following documents and via first-class mail on the service lists attached hereto as **Exhibit B** and **Exhibit C**:

- **Notice of Hearings on Petition Under Chapter 15 of the United States Bankruptcy Code** [Docket No. 35];
- **Initial Order re Companies' Creditors Arrangement Act** [attached hereto as **Exhibit D**]; and

¹ The last four digits of the United States Tax Identification Number or Canadian Business Number, as applicable, follow in parentheses: (i) Arctic Glacier California Inc. (7645); (ii) Arctic Glacier Grayling Inc. (0976); (iii) Arctic Glacier Inc. (4125); (iv) Arctic Glacier Income Fund (4736); (v) Arctic Glacier International Inc. (9353); (vi) Arctic Glacier Lansing Inc. (1769); (vii) Arctic Glacier Michigan Inc. (0975); (viii) Arctic Glacier Minnesota Inc. (2310); (ix) Arctic Glacier Nebraska Inc. (7790); (x) Arctic Glacier New York Inc. (2468); (xi) Arctic Glacier Newburgh Inc. (7431); (xii) Arctic Glacier Oregon, Inc. (4484); (xiii) Arctic Glacier Party Time Inc. (0977); (xiv) Arctic Glacier Pennsylvania Inc. (9475); (xv) Arctic Glacier Rochester Inc. (6989); (xvi) Arctic Glacier Services Inc. (6657); (xvii) Arctic Glacier Texas Inc. (3251); (xviii) Arctic Glacier Vernon Inc. (3211); (xix) Arctic Glacier Wisconsin Inc. (5835); (xx) Diamond Ice Cube Company Inc. (7146); (xxi) Diamond Newport Corporation (4811); (xxii) Glacier Ice Company, Inc. (4320); (xxiii) Ice Perfection Systems Inc. (7093); (xxiv) ICESurance Inc. (0849); (xxv) Jack Frost Ice Service, Inc. (7210); (xxvi) Knowlton Enterprises Inc. (8701); (xxvii) Mountain Water Ice Company (2777); (xxviii) R&K Trucking, Inc. (6931); (xxix) Winkler Lucas Ice and Fuel Company (0049); (xxx) Wonderland Ice, Inc. (8662). The Debtors' executive headquarters is located at 625 Henry Avenue, Winnipeg, Manitoba, R3A 0V1, Canada.



121060512022900000000001

- CCAA Notice [attached hereto as Exhibit E].

Dated: February 28, 2012


Leticia Salas

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 28th day of February 2012, by Leticia Salas, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

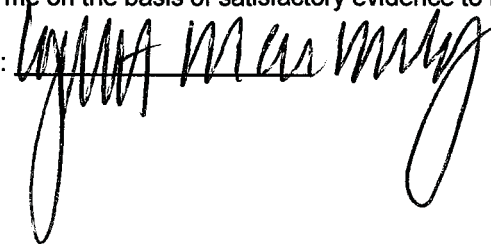
Signature: 



Exhibit A

**Exhibit A
Core Email Service List**

DESCRIPTION	NAME	NOTICE NAME	EMAIL
Manitoba Counsel for Debtor	Aikins MacAulay & Thorvaldson LLP	Attn Hugh A. Adams and G. Bruce Taylor	haa@aikins.com gbt@aikins.com
Monitor	Alvarez & Marsal	Philip J. Reynolds	preynolds@alvarezandmarsal.com
US DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	attorney.general@state.de.us
DE Secretary of State	Delaware Secretary of State	Division of Corporations Franchise Tax	DOSDOC_WEB@state.de.us
DE Secretary of Treasury	Delaware Secretary of Treasury		statetreasurer@state.de.us
Delaware Counsel to Lenders	Drinker Biddle	Attn HowardCohen	Howard.Cohen@dbr.com
IRS	Internal Revenue Service	Insolvency Section	susanne.larson@irs.gov
Counsel to Debtors	Jones Day	Attn Gregory M. Gordon and Daniel P. Winikka and Paul M. Green	gmgordon@jonesday.com dpwinikka@jonesday.com pmgreen@JonesDay.com
Toronto Counsel for Debtor	McCarthy Tetrault LLP	Attn Kevin P. McElcheran	kmcelcheran@mccarthy.ca
US Counsel to Prepetition Secured and DIP Lenders	Milbank Tweed Hadley & McCloy LLP	Attn Abhilash M. Raval & Cindy Chen Delano	araval@milbank.com cdelano@milbank.com
US Trustee for District of DE	Office of the United States Trustee Delaware	David Klauder	David.Klauder@usdoj.gov
DE AG Office	Office of the US Attorney General	Joseph R. Biden III	attorney.general@state.de.us
Canadian Counsel to the Monitor	Osler Hoskin & Harcourt LLP	Attn Marc Wasserman and Jeremy Dacks	mwasserman@osler.com jdacks@osler.com
Co-Counsel to Debtors	Richards Layton Funder PA	Attn Daniel DeFrancheschi	defranceschi@rlf.com
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	secbankruptcy@sec.gov
SEC Regional Office	Securities & Exchange Commission	Daniel M Hawke Regional Dir	secbankruptcy@sec.gov
SEC Regional Office	Securities & Exchange Commission NY Office	George S Canellos Regional Director	secbankruptcy@sec.gov
Main Counsel to Lenders	Torys LLP	Attn Scott A. Bomhof and Tony DeMarinis	sbomhof@torys.com tdemarinis@torys.com
US Attorneys Office	US Attorney for Delaware	Charles Oberly c/o Ellen Slights	usade.ecfbankruptcy@usdoj.gov
US DOJ	US Department of Justice	Kevin C Culum & Donald M Lyon & Mabelle L Jindra	kevin.culum@usdoj.gov
Counsel to the Monitor and Foreign Representative	Willkie Farr & Gallagher LLP	Attn Mary K. Warren and Alex W. Cannon and Marc Abrams	mabrams@willkie.com mwarren@willkie.com acannon@willkie.com
Co-Counsel to the Monitor and Foreign Representative	Young Conway Stargatt & Taylor LLP	Attn Matthew B. Lunn and Robert S. Brady	rbrady@ycst.com mlunn@ycst.com

Exhibit B

Exhibit B
Core First Class Service List

DESCRIPTION	NAME	NOTICE NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Manitoba Counsel for Debtor	Alkins MacAulay & Thorvaldson LLP	Attn Hugh A. Adams and G. Bruce Taylor	360 Main Street	30th Floor		Winnipeg	MB	R3C 4G1	Canada
Monitor	Alvarez & Marsal	Philip J. Reynolds	Royal Bank Plaza, South Tower	200 Bay Street, Suite 2900	P.O. Box 22	Toronto	ON	M5J 2J1	Canada
US DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	820 N French St 6th Fl			Wilmington	DE	19801	
DE Secretary of State	Delaware Secretary of State	Division of Corporations Franchise Tax	PO Box 898			Dover	DE	19903	
DE Secretary of Treasury	Delaware Secretary of Treasury		PO Box 7040			Dover	DE	19903	
Delaware Counsel to Lenders	Drinker Biddle	Attn HowardCohen	1100 N. Market St., Ste. 1000			Wilmington	DE	19801-1254	
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346	
IRS	Internal Revenue Service	Insolvency Section	31 Hopkins Plz Rm 1150			Baltimore	MD	21201	
IRS	Internal Revenue Service	Centralized Insolvency Operation	2970 Market St			Philadelphia	PA	19104	
Counsel to Debtors	Jones Day	Attn Gregory M. Gordon and Daniel P. Wnikka and Paul M. Green	2727 North Harwood Street			Dallas	TX	75201	
Claims and Noticing Agent	Kurtzman Carson Consultants LLC	Travis K. Vandell	2335 Alaska Avenue			EI Segundo	CA	90245	
Toronto Counsel for Debtor	McCarthy Tetrault LLP	Attn Kevin P. McEcheran	Box 48	Suite 5300	Toronto Dominion Bank Tower	Toronto	ON	M5K 1E6	Canada
US Counsel to Prepetition Secured and DIP Lenders	Milbank Tweed Hadley & McCloy LLP	Attn Abhilash M. Raval & Cindy Chen Delano	1 Chase Manhattan Plaza			New York	NY	10005	
US Trustee for District of DE	Office of the United States Trustee Delaware	David Klauder	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19899-0035	
DE AG Office	Office of the US Attorney General	Joseph R. Biden III	Carvel State Office Building	820 N French St		Wilmington	DE	19801	
Canadian Counsel to the Monitor	Osler Hoskin & Harcourt LLP	Jeremy Decks	100 King Street West	1 First Canadian Place Suite 6100	P.O. Box 50	Toronto	ON	M5X 1B8	Canada
Co-Counsel to Debtors	Richards Layton Funder PA	Attn Daniel DeFrancheschi	One Rodney Square	920 North King Street		Wilmington	DE	19801	
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549	
SEC Regional Office	Securities & Exchange Commission	Daniel M Hawke Regional Dir	The Mellon Independence Ctr	701 Market St		Philadelphia	PA	19106-1532	
SEC Regional Office	Securities & Exchange Commission NY Office	George S Canellos Regional Director	3 World Financial Center Ste 400			New York	NY	10281-1022	
Main Counsel to Lenders	Torys LLP	Attn Scott A. Bomhof and Tony DeMarinis	Suite 3000	79 Wellington Street West	Box 270	Toronto	ON	M5K 1N2	Canada
US Attorney's Office	US Attorney for Delaware	Charles Oberly c/o Ellen Slights	1007 Orange St Ste 700	PO Box 2046		Wilmington	DE	19899-2046	
US DOJ	US Department of Justice	Kevin C Culum & Donald M Lyon & Machele L Jindra	Anti Trust Division	801 W Superior Ave 14th Fl	Carl B Stokes US Court House	Cleveland	OH	44113-1857	
Counsel to the Monitor and Foreign Representative	Willkie Farr & Gallagher LLP	Attn Mary K. Warren and Alex W. Cannon and Marc Abrams	787 Seventh Avenue			New York	NY	10019	
Co-Counsel to the Monitor and Foreign Representative	Young Conway Stargatt & Taylor LLP	Attn Matthew B. Lunn and Robert S. Brady	Rodney Square	1000 North King Street		Wilmington	DE	19801	

Exhibit C

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
14A 6 District Court		4133 Washenaw Ave			Ann Arbor	MI	48107	
14B District Court		7200 Huron River Dr			Ypsilanti	MI	48197-7007	
1625 Rental Partnership	c/o James Hughes Managing Partner	2924 St James Crescent			Regina	SK	S4V 2Z1	Canada
17th District Court		15111 Beech Daly			Redford	MI	48239	
190 Statesman Holdings Ltd		67 Selby Rd			Brampton	ON	L6W 1X7	Canada
1st District Court South		12277 South US24			Erie	MI	48133	
1st Quality Home Improvement		1301 Briarwood Dr			Port Huron	MI	48032	
2266588 Ontario Inc		4233 Oliver Rd			Murillo	ON	P0T 2G0	Canada
33rd District Court		19000 Van Horn Rd			Woodhaven	MI	48183	
39th District Court		29733 Gratiot			Roseville	MI	48066	
401 K Plan – Principal Financial Group		111 West State St			Mason City	IA	50401	
41B District Court		1 Crocker Blvd			Mt Clemens	MI	48043	
4th District Agricultural Association	Re Sonoma Marin Fair	175 Fairgrounds Dr			Petaluma	CA	94952	
5 Star Refurbishing		16203 Zerker Rd			Fresno	CA	93718	
55th District Court Charlotte MI		1045 Independence Blvd			Charlotte	MI	48813	
55th District Court Mason MI		700 Buhl			Mason	MI	48854	
5635 Commerce Drive LLC	Mark Kerrins Member	PO Box 14073			Lansing	MI	48901	
5635 Commerce Drive LLC Recurring								
Batch Only	Mark Kerrins Member	Po Box 14073			Lansing	MI	48901	
67th District Court		17100 Silver Pkwy			Fenton	MI	48430	
7 11 No 39103		31401 8 Mile Rd			Livonia	MI	48152-1359	
7th St Liquor Barrel Rebate		665 W 7th St			St Paul	MN	55102	
A & B Party Store		46778 Van Dyke Ave			Shelby Township	MI	48317	
A & L Plains Agricultural Laboratories Inc		PO Box 1590			Lubbock	TX	79404	
A 1 Ice		PO Box 221027			Vernon	CA	90058	
A C T Group Inc		360 E Maple Rd Ste Q			Troy	MI	48083	
A Electrical Supply Co		G 3499 S Saginaw St			Burton	MI	48529	
A Plus Auto Glass		3735 Lapeer Rd C2			Port Huron	MI	48060	
A Tomic Dry Ice		2328 Territorial Rd			St Paul	MIN	55114	
A Tomic Dry Ice		2328 Territorial Rd			Fridley	MN	55432	
AAA Fencing		3678 68th St			Caledonia	MI	49316	
Aachen Auto		2280 East Michigan Ave			Ypsilanti	MI	48198	
Abbey Ice & Spring Water		One Hoffman St			Spring Valley	NY	10977	
Abbey Ice & Spring Water		One Hoffman St			Newburgh	NY	12250-6201	
Abbott All American Hydraulics		1690 Krefl NE			Grand Rapids	MI	49525	
ABCO Refrigeration Supply Corp Long		49 70 31st St			Long Island City	NY	11101-3193	
ABCO Refrigeration Supply Corp Long								
ABCO Refrigeration Supply Corp Long		49 70 31st St			Twin Oaks	PA	19014	
ABCO Refrigeration Supply Corp Long								
ABCO Refrigeration Supply Corp Long		49 70 31st St			Mamaroneck	NY	10543-2313	
Abel Tractor & Equipment Co Inc		72 Everett Rd			Albany	NY	12205-1499	
AC & E Rentals Inc		1842 W Grand River Ave			Okemos	MI	48864	
AC Ice Company		221 Hospital Rd			Brush	CO	80723	
Access One Inc		820 West Jackson Blvd	6th Fl		Chicago	IL	60607	
Accolade Painting		8913 Babcock Rd			Jeddo	MI	48032	
ACD Net		1800 N Grand River Dr			Lansing	MI	48906-6200	
Ace Truck Rentals / Glover Ideallease		6444 67 St			Red Deer	AB	T4P 1A5	Canada
Acme Bolt & Nut Company Inc		414 S Oakwood			Detroit	MI	48217	
Acme Locksmiths		217 Huron Ave			Port Huron	MI	48060	
Acme Township	Assessors Office	Linda L Wikle Treasurer	6042 Acme Rd		Williamsburg	MI	49690	
Acme Township	Linda L Wikle Treasurer	6042 Acme Rd			Williamsburg	MI	49690	
Action Mechanical Contractors Inc		PO Box 395			Belleville	MI	48112-0395	
Action Rental Center		4051 Carpenter Rd			Ypsilanti	MI	48197	
Action Tire Service Co		5000 Wyoming	Ste 164		Dearborn	MI	48126	
AD & D – Industrial Alliance Pacific Life Insurance Company		777 8th Ave SW	Ste 2050		Calgary	AB	T2P 3R5	CANADA
Adams County Treasurer	Assessors Office	500 W 4th St			Hastings	NE	68901	
Adams, Joseph	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Adams, Randy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
ADEMI & OREILLY	RE RIDGE PLAZA INC	ATTN DAVID J SYRIOS GURI	3620 E LAYTON AVE		CUDAHY	WI	53110	
Adler, Barb	c/o Arctic Glacier Inc MI Region	ADEMI SHPETIM ADEMI			Port Huron	MI	48060	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Admiral Petroleum Company		13 East Randall St			Coopersville	MI	49404	
Advance Electronics		1300 Portage Ave			Winnipeg	MB	R3G 0V1	Canada
Advanced Computers		918 Pine Grove			Port Huron	MI	48060	
Advanced Mechanical Services		19466 18 Mile Rd			Leroy	MI	49655	
Advanced Pest Management		PO Box 125			Fenton	MI	48430	
Advanced Refrigeration HVAC Inc		Royal Oak RPO			Calgary	AB	T3G 5W6	CANADA
Advantage Auto Glass		11135 Chicago Dr			Zealand	MI	49464	
Advantage Heating Cooling & Plumbing LLC		6240 State Rd			Lakeport	MI	48059	
Advantage Leasing Corporation		324 E Wisconsin Ave			Milwaukee	WI	53202	
Aetna Township	Assessors Office	Jan Eckert Treasurer			Morley	MI	49336	
Aetna Township	Jan Eckert Treasurer	PO Box 228			Morley	MI	49336	
Affiliated Foods Cooperative		PO Box 1067			Dubuque	IA	52003-772	
Affordable Asphalt		38 State St			Midleville	MI	49333	
Affordable Tire Service		610 Park Pl			Lansing	MI	48912	
Agri Valley Services		38 S Main St			Pigeon	MI	48755-0650	
AHB Tooling & Machinery Inc		1658 Champagne Dr N			Saginaw	MI	48604	
AHR Mechanical Inc		197 US Route 11			Ulica	NY	13502	
Aim Nationallease		1500 Trumbull Rd			Girard	OH	44420	
Ainsworth Door		3928 Krafft Rd			Ft Gratiot	MI	48059	
Air Canada		PO Box 1920			Winnipeg	MB	R3C 3R2	Canada
Air Components Inc		1181 58th St			Grand Rapids	MI	49509	
Airgas Dry Ice All Locations		PO Box 951873			Dallas	TX	75395-1873	
Airgas Dry Ice All Locations		PO Box 951873			Fresno	CA	93718	
Airgas Dry Ice All Locations		PO Box 951873			Modesto	CA	95350	
Airgas Dry Ice All Locations		PO Box 951873			Portland	OR	97219	
Airgas Dry Ice All Locations		PO Box 951873			Menomonee Falls	WI	53051	
Airgas East		PO Box 827049			Philadelphia	PA	19182-7049	
Airgas Nor Pac		PO Box 7427			Pasadena	CA	91109-7427	
Airgas West		PO Box 7423			Vernon	CA	90058	
Airoldi Brothers Inc		6930 South 6th St			Menomonee Falls	WI	53051	
AJS Market Acct No 4081003		1799 Port Austin Rd			Port Austin	MI	48467	
AI Bazy		14888 Northville Rd			Plymouth	MI	48170	
Alameda County	Donald R White Treasurer & Tax	1221 Oak St			Oakland	CA	94612-4286	
Alameda County Tax Collector, Donald R White	Assessors Office	Alameda County	1221 Oak St		Oakland	CA	94612-4286	
Alameda County Water District	Assessors Office	43885 S Grimmer Blvd			Fremont	CA	94538-6348	
Alameda County, CA	Assessors Office	Alameda County	1221 Oak St		Oakland	CA	94612-4286	
Alameda County, Treasurer & Tax Collector		1221 Oak St			Oakland	CA	94612-4286	
Alameda Public Works Agency, County		The County of Alameda	Public Works Agency Fiscal Div		Hayward	CA	94544	
Alarm Tech		471 Townline Rd			Huntington Village	NY	11743	
Albert Township	Assessors Office	4360 Hanson Ave			Lewiston	MI	49756	
Albert Township	Assessors Office	4360 Hanson Ave	PO Box 153		Lewiston	MI	49756	
Alberta Excess & Surplus c/o Swett & Crawford		Ste 600 515 South Figueroa St			Los Angeles	CA	90017	
Alberta Excess & Surplus, c/o Swett & Crawford		Ste 600 515 South Figueroa St			Los Angeles	CA	90017	
Alberta, Province of	Ministry of Transportaiton	PO Box 1333			Edmonton Alberta	ALBERTA	T5J 2N2	CANADA
Alcona County Treasurer		PO Box 158			Harrisville	MI	48740	
Alexander Bespernchy, Esq	RE Rivera Ariana	2931 Westchester Ave Ste 200			Bronx	NY	10461	
Alfie Embroidery		2425 Switch Dr			Traverse City	MI	49684	
Alfredos Mobil Wash		5923 Olive St			Vernon	CA	90058	
Algoma Township	Deborah Ellenwood Treasurer	10531 Algoma Ave NE			Rockford	MI	49341-7108	
Algoma Township	Assessors Office	Deborah Ellenwood Treasurer	10531 Algoma Ave NE		Rockford	MI	49341-7108	
Algona, City of	Assessors Office	805 St Clair River Dr	PO Box 454		Algona	MI	48001	
Algona, City of	Assessors Office	805 St Clair River Dr	PO Box 454		Algona	MI	48001	
ALI OROMCHIAN	RE RICKEY J RYBERG	ATTN ALI OROMCHIAN	2603 CAMINO RAMON STE		SAN RAMON	CA	94583	
Alina Bacin		3357 Pine Creek Dr			Brighton	MI	48114-8663	
All American Auto Glass		380 Elm St			Grayling	MI	47938	
All American Heating & Cooling LLC		1318 Mansfield St			Port Huron	MI	48060	
All Phase Electric Supply Co		4216 Legacy Pkwy	Ste D		Lansing	MI	48911	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
All Seasons Autos & Trailers		PO Box 1374			Bismarck	ND	58502-1374	
All Shores Heating & A/C Inc		4014 W Houghton Lake Dr			Houghton Lake	MI	48629	
All Star Wireless 48059		MI595 24th Ave Port Huron	3853 Pine Grove Ave Ste B		Fort Gratiot	MI	48059	
Allrite Maintenance Inc		A12 1250 Eglinton Ave			Mississauga	ON	L5V 1N3	CANADA
Allen Park, City of	Assessors Office	16850 Southfield Rd			Allen Park	MI	48101	
Allen Park, City of		16850 Southfield Rd			Allen Park	MI	48101	
Alliance Material Handling Corp		34000 W 9 Mile Rd			Farmington	MI	48335	
Alliant Energy		PO Box 3066			Cedar Rapids	IA	52406-3066	
Allied Waste Service Pierson		21545 Cannonsville Rd			Pierson	MI	49339	
Allied Waste Services No 239		PO Box 9001099			Port Huron	MI	48060	
Allied Waste Services No 240		2471 Wilshire	PO Box 109		Jenison	MI	49429	
Allied Waste Services No 253		PO Box 9001099			Port Huron	MI	48060	
Alisiate Leasing		500 Ford Rd			Port Huron	MI	48060	
Alisiate Leasing		500 Ford Rd			Menomonee Falls	WI	53051	
Alisiate Leasing		500 Ford Rd			St Louis Park	MN	55426-1062	
Alisiate Sales & Leasing		558 E Villaurme S			St Paul	MI	55075	
Allstream		CP 3500 Succ Main			Winnipeg	MB	R3C 0B7	CANADA
Alma, City of	Assessors Office	525 E Superior St	PO Box 278		Alma	MI	48801	
Alma, City of		525 E Superior St	PO Box 278		Alma	MI	48801	
Alpha Township	Charles Veneros Treasurer	4089 Mann Rd	4089 Mann Rd		Cheboygan	MI	49721	
Alpha Township	Assessors Office	Genie Diamond	4385 US 23 North		Alpena	MI	49707	
Alpha Township		4385 US 23 North			Alpena	MI	49707	
Alpha Laboratory Services		17225 109 Ave			Edmonton	AB	T5S 1H7	CANADA
Alpine Township	Assessors Office	5255 Alpine Ave NW			Comstock Park	MI	49321	
Alpine Township		5255 Alpine Ave NW			Comstock Park	MI	49321	
Alro Steel Corporation	Alro Plastics Division	2218 Enterprise			Jackson	MI	49204-0927	
Alternative Safety & Testing Solutions		1853 R W Berends Dr SW			Wyoming	MI	49519	
Altruck Ideallease Lease		48 Ardelt Ave			Kitchener	ON	N2C 2C9	Canada
Amarillo, City of		PO Box 100			Amarillo	TX	79105-0100	
American Body Co Inc		1871 Tower St			Flint	MI	48503	
American Dry Ice		80 Nashua Rd	Blg B3 No 16		Londonderry	NH	03053	
American Samoa Government	Attn Fepulea'i A "Aia" Ripley	Executive Office Building Utulei	Territory of American Samoa		Pago Pago	AS	96799	American Samoa
American Waste		PO Box 1030			Kalkaska	MI	49646	
Americas Transportation Resources		950 28th St SE Ste 200 E			Grand Rapids	MI	49508	
Americhem Sales Corp		340 North St	PO Box 235		Mason	MI	48854-0235	
AmeriSource Industrial Supply Co		9145 Vincent St			Hamtramck	MI	48211	
Ames, City of Municipal Utilities		PO Box 811			Ames	IA	50010-0811	
Amigo Properties		1102 S Koenigheim			San Angelo	TX	76902	
Amigo Properties		PO Box 448			San Angelo	TX	76902	
Ammermans Carpet Cleaning		4948 Lapeer Rd			Kimball	MI	48074	
Anchor Wiping Cloth Company		PO Box 34757			Twin Oaks	PA	19014	
Anchor Wiping Cloth Company		PO Box 34757			Detroit	MI	48234	
Andeler Power		PO Box 67			Lubbock	TX	79408	
Anderson Electric Lake Leelanau		526 South Lake Shore Dr			Lake Leelanau	MI	49653	
Anderson, Richard	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Anderson Liquor		3121 161st Ave NE			Andover	MN	55303	
ANDREW A PATERSON, JR	RE UNITED STATES OF AMERICA ET	ATTN ANDREW A PATERSON	23880 WOODWARD AVE		PLEASANT RIDGE	MI	48069-1133	
Andrew A Paterson P18690	RE McNulty Martin G	23880 Woodward Ave			Pleasant Ridge	MI	48069-1133	
ANDREW PATERSON, JR	RE MARTIN G MCNUITY	ATTN ANDREW PATERSON	23880 WOODWARD AVE		PLEASANT RIDGE	MI	48069-1133	
Andrews County Tax Office	Assessors Office	Robin Harper RTA	201 N Main		Andrews	TX	79714-6593	
Andrews County Tax Office		Robin Harper RTA			Andrews	TX	79714-6593	
ANDREWS LAW FIRM	RE RICH AUST	ATTN A JAMES ANDREWS	1405 MAGNOLIA AVE		KNOXVILLE	TN	37917	
Andys Liquor 55904		1201 S Broadway			Rochester	MN	55904-3862	
Andys Liquor Express		82 36th Ave NW			Rochester	MN	55901	
Andys Liquor Marketplace		2932 41st St NW			Rochester	MN	55901	
Andys North		3125 Wellner Dr			Rochester	MN	55906	
Angels Grocery & Liquor		7498 E Fish Lake Rd			Maple Grove	MN	55311	
Ann Arbor Store		1502 N Maple Rd			Ann Arbor	MI	48103	
Ann Arbor Treasurer, City of Dept No 77602		PO Box 77000			Detroit	MI	48277-0602	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Ann Arbor Treasurer, City of Dept No 77602	Assessors Office	Dept 77602	PO Box 77000		Detroit	MI	48277-0602	
Ann Arbor, Village Green of		459 Village Green Blvd			Ann Arbor	MI	48105	
Anspaugh, Brian		906 W 11th St			Mio	MI	48647	
Anthony J Hauer		1481 Horton Rd			Muskegon	MI	49445-1101	
APAC Paper & Packaging Corporation		4000 Enterprise Dr	PO Box 640		Allen Park	MI	48101-0640	
Apex Print Technologies		MI 35	PO Box 9201		Mimeapolis	MN	55480-9201	
Apex Refrigeration & Boiler Co		2930 W Willetta St			Elk Grove	CA	95758	
Appleton, City of	Assessors Office	Finance Department	PO Box 2519		Appleton	WI	54912	
Applied Industrial Technologies Chicago		22510 Network Pl			Grayling	MI	49738	
Aramark		1101 Market St			Philadelphia	PA	19107-2988	
Aramark Uniform Pasadena Remit		PO Box 1799			Carson	CA	90746	
Aramark Uniform Services Riverside		PO Box 33470			Barstow	CA	92312-1197	
Arch Insurance Canada		95 Wellington St Ste 2000 PO			Toronto	ON	M5J 2N7	Canada
Arch Insurance Canada		PO Box 12	Ste 2000		Toronto	ON	M5J 2N7	CANADA
Archer Idealease		260 Dunkirk Rd RR No 6			St Catharines	ON	L2R 7K6	Canada
Arctic Glacier Inc Carson		17011 S Central Ave			Bakersfield	CA	93309	
Arctic Glacier Inc Elk Grove		8580 Laguna Station Rd			Fremont	CA	94538	
Arctic Glacier Inc Fremont		43960 Fremont Blvd			Modesto	CA	95350	
Arctic Glacier Inc Ludington		3785 W US Hwy 10			Ludington	MI	49431-9601	
Arctic Glacier Inc MI Port Huron		1755 Yeager St			Port Huron	MI	48060	
Arctic Glacier Inc Modesto		1440 Coldwell Ave			Fremont	CA	94538	
Arctic Glacier Inc NY Fairport		900 Turk Hill Rd			Twin Oaks	PA	19014	
Arctic Glacier Inc NY Fairport		900 Turk Hill Rd			Raritan	NJ	08869-1653	
Arctic Ice Company Sioux Falls		1500 E Dike Dr			Sioux Falls	SD	57104	
Arctic Ice Properties LLC	c/o Steve Gabriel	265 Morning Canyon Rd			Corona Del Mar	CA	92625	
Arctic Ice Properties LLC		265 Morning Canyon Rd			Corona Del Mar	CA	92625	
Arctic Ice Properties, LLC	Attn Steven C Gabriel	265 Morning Canyon Rd			Corona Del Mar	CA	92625	
Area Trailer Sales & Rentals Amarillo		5200 I 40 East			Amarillo	TX	79103	
Arenac County Treasurer		PO Box 637			Standish	MI	48658	
Argentine Township		9048 Silver Lake Rd			Linden	MI	48451	
Argentine Township	Assessors Office	9048 Silver Lake Rd			Linden	MI	48451	
Argyle Hardware & Grocery		5009 Ubyly Rd M 19			Argyle	MI	48410	
Arizona Corporation Commission		1300 West Washington 1st Fl			Phoenix	AZ	85007	
Arizona Corporation Commission		1301 West Washington 1st Fl			Phoenix	AZ	85008	
Arizona Department of Revenue		PO Box 29009			Phoenix	AZ	85038-9009	
Arizona Pallet LLC		646 S 27th Ave			Phoenix	AZ	85009	
Arnolds Refrigeration Inc		5527 Reynolds Rd			Cheboygan	MI	49721	
Arrow Health & Safety Dept 039101 USE USA02840		PO Box 67000	Dept 039101		Detroit	MI	48267-0391	
Arrow Swift		529 N Lafayette St			Greenville	MI	48838	
Arrow Trucks & Parts Co		2637 W Fort St			Detroit	MI	48216	
Arrow Uniform Rental	Attn Accts Receivable	6400 Monroe Blvd			Taylor	MI	48190-1884	
ARTHUR N BAILEY & ASSOCIATES	RE WILSON FARMS INC	ATTN ARTHUR N BAILEY	111 WEST SECOND ST STE		JAMESTOWN	NY	14701	
Artic Ice Manufacturing Co		158 Semel Ave			Raritan	NJ	08869-1653	
Artic Ice Manufacturing Co		158 Semel Ave			Bronx	NY	10451-2112	
Artic Ice Manufacturing Co		158 Semel Ave			Mamaroneck	NY	10543-2313	
Artic Ice Manufacturing Co		158 Semel Ave			Newburgh	NY	12250-6201	
Arvin, City of	Business License Department	200 Campus Dr	Ste 200		Arvin	CA	93203	
Ascend Staffing Inc		15300 Commerce Dr North			Dearborn	MI	48120	
Ascot Hasler Leasing/GE Capital		PO Box 802585			Chicago	IL	60680-2585	
Ascot North Inc		6100 US 31 North	PO Box 126		Acme	MI	49610	
Associated Food & Petroleum Dealers		30415 W 13 Mile Rd			Farmington Hills	MI	48334	
Associated Refrigeration Services Inc		2545 Batt Dr SW			Wyoming	MI	49507	
Aston Township	Annual Business Privilege & Mercantile Tax	PO Box 308			Berwick	PA	18603-0308	
Aston Township		PO Box 308			Berwick	PA	18603-0308	
AT & T		PO Box 105068			Atlanta	GA	30348-5068	
AT & T		PO Box 5025			Carol Stream	IL	60197-5025	
AT & T		PO Box 5080			Carol Stream	IL	60197-5080	
AT & T		PO Box 660921			Dallas	TX	75266-0921	
AT & T		PO Box 5019			Carol Stream	IL	60197-5019	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
AT & T		PO Box 5001			Carol Stream	IL	60197-5001	
AT & T Advertising Solutions Carol		PO Box 5021			Carol Stream	IL	60197-5021	
AT & T Aurora		PO Box 8100			Menomonee Falls	WI	53051	
AT & T Carol Stream		PO Box 5025			Carol Stream	IL	60197-5025	
AT & T Long Distance 802491036		PO Box 5017			Lubbock	TX	79404	
AT & T Long Distance 802491036		PO Box 5017			Carol Stream	IL	60197-5017	
AT & T Long Distance 804937164		PO Box 5017			Carol Stream	IL	60197-5017	
AT & T Long Distance 821198198		PO Box 5017			Fremont	CA	94538	
AT & T Long Distance 821198198		PO Box 5017			Carol Stream	IL	60197-5017	
AT & T Long Distance 844216666		PO Box 5017			Port Huron	MI	48060	
AT & T Long Distance 844216666		PO Box 5017			Carol Stream	IL	60197-5017	
AT & T Long Distance 857401584		PO Box 5017			Vernon	CA	90058	
AT & T Long Distance 857401584		PO Box 5017			Carol Stream	IL	60197-5017	
AT & T Mobility		PO Box 6463			Carol Stream	IL	60197-6463	
AT & T Mobility PO Box 6463		PO Box 6463			Carol Stream	IL	60197-6463	
AT & T Saginaw		Bill Payment Ctr			Saginaw	MI	48663-0003	
AT & T Yellow Pages		PO Box 5010			Carol Stream	IL	60197-5010	
AT & T Yellow Pages		PO Box 5021			Carol Stream	IL	60197-5021	
AT & T Yellow Pages Saginaw		PO Box 5078			Saginaw	MI	48605-5078	
Atlantic Ice The Ice House		29 Macgregor Ave			Roslyn Heights	NY	11577	
Atlantic Ice The Ice House		60 Weldon St			Brooklyn	NY	11208	
Atlantic Ice The Ice House		50 Knolls Dr N			Manhasset Hills	NY	11040	
Atlantis Refrigeration Inc		Box 68015			Calgary	AB	T3G 3N8	CANADA
Atlas Oil Company		24501 Ecorse Rd			Taylor	MI	48180	
Atlas Township		PO Box 277			Goodrich	MI	48438	
Atlas Township		PO Box 277			Goodrich	MI	48438	
Almos Energy		PO Box 790311			St Louis	MO	63179-0311	
ATTORNEY AT LAW		ATTN OTIS W WILLIAMS JR	345 EAST APACHE		TULSA	OK	74106	
ATTORNEY AT LAW		ATTN GERALD LOVOI	324 SOUTH MAIN ST		TULSA	OK	74106	
Attorney General of Puerto Rico		GPO Box 902192			San Juan	PR	00902-0192	
Attorney General Steve Bullock		Department of Justice			Helena	MT	59620-1401	
Attorney General's Office		9001 Mail Service Ctr	PO Box 201401		Raleigh	NC	27699-9001	
Au Sable Urgent Care PC Saginaw		3061 Christy Way			Saginaw	MI	48603	
Au Sable, Township of		311 Fifth St			Au Sable	MI	48750	
Auburn Hills, City of		1827 N Squirrel Rd			Auburn Hills	MI	48326	
Auburn Hills, City of		1827 N Squirrel Rd			Auburn Hills	MI	48326	
Auburn Hills, City of		3975 St Ambroise			Montreal	QC	H4C 2E1	Canada
Aubut Inc Rebate		3975 St Ambroise			Montreal	QC	H4C 2E1	
Aubut Inc Rebate		1755 Yeager St			Port Huron	MI	48060	
Augustine, Eusebius		PO Box 393			Grayling	MI	49738	
Ausable Urgent Care PC		1755 Yeager St			Port Huron	MI	48060	
Austin, Willie		3326 Lapeer Rd			Armada	MI	48005	
Auto Body Supplies		23160 Bordman Rd			Port Huron	MI	48060	
Auto Color & Equipment		3326 Lapeer Rd			Port Huron	MI	48060	
Auto Stylers & RV		1215 Gratiot Ave			Marysville	MI	48040	
Auto Truck Equipment Co Roseville		15970 Common Rd			Roseville	MI	48066	
Automatic Bar Controls Inc		790 Eubanks Dr			Mamaroneck	NY	10543-2313	
Automatic Ice Maker Co		400 S Ave Ste 6			Mamaroneck	NY	10543-2313	
Avaya Financial Services Box 24009		24009 Network Pl			Chicago	IL	60673-0001	
Avaya Financial Services Box 93000		PO Box 93000			Chicago	IL	60673-0000	
AvcoGas Propane Sales & Services		Po Box 5505			Vernon	CA	90058	
Avery Township		PO Box 728			Atlanta	MI	49709	
Avery Township		PO Box 728			Atlanta	MI	49709	
AVIVA		630 boul René Lévesque			Montreal	QUEBEC	H3B 1S6	Canada
AVIVA		630 boul René Lévesque			Montreal	QC	H3B 1S6	CANADA
Avondale Rebate		PO Box 130			Jordan Station	ON	LOR 1S0	Canada
Avondale Rebate		PO Box 130			Jordan Station	ON	LOR 1S0	
Ayless, Jason DO NOT USE		PO Box 130			Jordan Station	ON	LOR 1S0	
Ayless, Jason DO NOT USE		1755 Yeager St			Port Huron	MI	48060	
B & K Graphics Inc		521 76th St SW			Port Huron	MI	48060	
B & K Saw Blades Inc		363 Lincoln Lake NE			Byron Center	MI	49315	
					Lowell	MI	49331	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
B & L Industries Inc		2121 16th St			Port Huron	MI	48060	
B & R Stores		4554 W St			Lincoln	NE	68503	
B I T Idealise Hayward		22409 Thunderbird Pl			Hayward	CA	94545	
B I T Idealise Los Angeles		PO Box 894192			Los Angeles	CA	90189-4192	
B2B Wireless Management LLC	Mark R Plourde	1907 Huntington Blvd			Grosse Pointe	MI	48236	
Babbitt, James	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Bacchus Wine & Spirit		1077 Hwy 96			Shoreview	MN	55126	
BACH & GARCIA	RE GROVES	ATTN MATTHEW L GARCIA	300 CENTRAL SW STE 2000		ALBUQUERQUE	NM	87102	
Bad Axe Petty Cash	c/o Arctic Glacier Inc MI Region	Bad Axe Petty Cash Acct			Bad Axe	MI	48413	
Bagley Township	Assessors Office	PO Box 52			Gaylord	MI	49734	
Bagley Township	Assessors Office	PO Box 52			Gaylord	MI	49734	
Bailey County	Assessors Office	300 South First St Ste 140			Muleshoe	TX	79347	
Baker, Ted	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Baker, Treyton	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Bakers Gas & Welding Supplies Inc		1300 Howard St			Lincoln Park	MI	48146	
Bakers Ice		2120 Ice St			Pacific	MO	63069	
Bakers Supply Co		PO Box 437	920 560 3291		Greenville	WI	54942-0437	
Bakers Supply Co		PO Box 437			Menomonee Falls	WI	53051	
Bakersfield Ice Properties LLC	Attn Wayne G Henry	PO Box 843			Modesto	CA	95353	
Bakersfield Truck Center	Finance Department	PO Box 2057	PO Box 80057		Bakersfield	CA	93308	
Bakersfield, City of	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48066	
Ball, Donald		1370 Bungalow Rd			Morris	IL	60450-8929	
Banner Beverage/Equip Systems	Assessors Office	Irene Sainsbury Treasurer	135 4th St		Baraboo	WI	53913	
Baraboo, City of	Assessors Office	Barbara A Terry Treasurer	E10190 Terrytown Rd		Baraboo	WI	53913	
Baraboo, Town of	c/o Arctic Glacier MI Region	1755 Yeager St			Melvindale	MI	48122	
Barber, Ben		2305 Oakwood Blvd			Port Huron	MI	48060	
Bargain Tire Co		1755 Yeager St			Port Huron	MI	48060	
Barkhouse, Suzanne	c/o Arctic Glacier Inc MI Region	1755 Yeager St			CHICAGO	IL	60602	
BARNOW & ASSOCIATES, PC	RE JEFF MANNY	ATTN BEN BARNOW	1 NORTH LASALLE STE 4600		CHICAGO	IL	60602	
BARNOW & ASSOCIATES, PC	RE TAYLOR AND SYDOR	ATTN BEN BARNOW	1 NORTH LASALLE STE 4600		CHICAGO	IL	60602	
BARNOW & ASSOCIATES, PC	RE THOMAS PRAZAN	ATTN BEN BARNOW	1 NORTH LASALLE STE 4600		CHICAGO	IL	60602	
BARNOW & ASSOCIATES, PC	RE VALENCIA	ATTN BEN BARNOW	1 NORTH LASALLE STE 4600		CHICAGO	IL	60602	
BARNOW & ASSOCIATES, PC	RE WILLIAMS	ATTN BEN BARNOW	1 NORTH LASALLE STE 4600		CHICAGO	IL	60602	
Barr, Brad	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
BARRACK, RODOS & BACINE	RE MELRICK INC DB/A NORTH MAIN SHORT STOP	ATTN GERALD J RODOS	3300 TWO COMMERCE SQUARE	2001 MARKET ST	PHILADELPHIA	PA	19103	
BARRETT & ASSOCIATES PA	RE BRYANT AND REENERS	MARK R ROSEN JEFFREY B	6518 HWY 100	STE 210	NASHVILLE	TX	437205	
Barrientez, Alberto	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Barstock Liquors		31 East Main St			Crosby	MN	56441	
Barstow, City of	Business License Department	220 E Mt View			Barstow	CA	92311	
Barstow, City of	c/o Burretec Waste Industries	2340 W Main St			Barstow	CA	92311	
Barstow, City of		6524 N Van Dyke			Cass City	MI	48726	
Bartnik Service								
Basic Life/AD & DV/oluntary Insurance - Lincoln Financial		One Carlson Pkwy	Suite225		Plymouth	MN	55447	
Basic Source Inc, The		655 Carlson Ct			Rohnert Park	CA	94928-2038	
Basic Water Analysis Inc		12404 36th St SE			Lowell	MI	49331	
Battery Giant		1805 E Nine Mile Rd			Femdale	MI	48220	
Bauer, Ron	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Baxter Liquor Mart Rebate		14242 Dellwood Dr			Baxter	MN	56425	
Bay City Petty Cash	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Bay City Times		311 Fifth St			Bay City	MI	48708	
Bay City, City of	Assessors Office	301 Washington Ave			Bay City	MI	48708	
Bay City, City of		301 Washington Ave			Bay City	MI	48708	
BC Hydro		PO Box 9501 Stn Terminal	373 North Division		Vancouver	BC	V6B 4N1	CANADA
Bear Creek Township	Assessors Office	Ms Connie Golding Treasurer			Petoskey	MI	49770	
Bear Creek Township	Ms Connie Golding Treasurer	373 North Division			Petoskey	MI	49770	
Bear Lake Township	Assessors Office	1794 Pathfinder Rd NE			Kalkaska	MI	49646	
Bear Lake Township	Assessors Office	1794 Pathfinder Rd NE			Kalkaska	MI	49646	
Beard, Elwin	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Beauvais, Brian	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Beaver township	Assessors Office	7969 W 11 Mile Rd			Biely	MI	49309	
Beaver Township		7969 W 11 Mile Rd			Biely	MI	49309	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Beazley Insurance Company, Inc., c/o Sedgwick, Detroit		125 Broad St 39th Fl			New York	NY	10004-2400	
Beazley Syndicate Beazley 623/22623		Plantation Pl South	60 Great Tower St		London		EC3R 5AD	UK
Beebe Oil Company		4999 22 Mile Rd			Utica	MI	48317	
Beerman, Andy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Belding Parts Plus		1510 W State St			Belding	MI	48809	
Belding Petty Cash	c/o Arctic Glacier Inc MI Region	510 Moulton St			Belding	MI	48809	
Belding Towing & Recovery		201 Earle St			Belding	MI	48809	
Belding, City of	Assessors Office	120 S Pleasant St			Belding	MI	48809	
Bell		120 S Pleasant St			Belding	MI	48809	
Bell		PO Box 9000 Sin Don Mills			North York	ON	M3C 2X7	CANADA
Bell Canada 8712 QC		PO Box 1550 Sin Don Mills			North York	ON	M3C 3N5	CANADA
Bell ExpressVu	Case Postale 8712	Succ Centre Ville			Montreal	QC	H3C 3P6	Canada
Bell Mobility		PO Box 3017 Sin Terminal			Vancouver	BC	V6B 6L1	CANADA
Bell NI		PO Box 5480 Sin Terminal			Vancouver	BC	V6B 4B5	CANADA
Belle Tire		PO Box 1550 Sin Don Mills			North York	ON	M3C 3N5	CANADA
Belleville Secretary of State		PO Box 9000 Sin Don Mills			North York	ON	M3C 2X7	CANADA
Beloit, City of		1000 Enterprise Dr			Allen Park	MI	48101	
Beltz Brandon	Assessors Office	795 Sumpler St			Belleville	MI	48111	
Beltz, Steve	c/o Arctic Glacier Inc MI Region	100 State St			Beloit	WI	53511	
Belvidere Township	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Bemis Company, Inc	Assessors Office	PO Box 144			Port Huron	MI	48060	
Bemis Company, Inc	Attn Dean Ennslein Vice President Sales	PO Box 144			Six Lakes	MI	48886	
Benardo, Patrick	Attn Chief Counsel Intellectual Property	1350 N Fruitridge Ave			Terre Haute	IN	47804	
Benton Charter Township	c/o Arctic Glacier MI Region	2200 Badger Ave			Oshkosh	WI	54901	
Benton Charter Township	Assessors Office	1725 Territorial Rd			Port Huron	MI	48060	
Berg Grain & Produce		1725 Territorial Rd			Benton Harbor	MI	49022	
Berger & Montague, PC		PO Box 1500			Benton Harbor	MI	49022	
BERGER & MONTAGUE, PC	RE Dobbie Alexander & Benson Michael	ATTN Eric L Cramer & Ruthanne Gordon & Charles P	1622 Locust St		Philadelphia	PA	19103-6305	
BERGER & MONTAGUE, PC		ATTN H LADDIE MONTAGUE	1622 LOCUST ST		PHILADELPHIA	PA	19103-6305	
BERGER & MONTAGUE, PC	RE FU WAH MINI MARKET	JR RUTHANNE GORDON						
Bergs Leasing Associates		CHARLES P GOODWIN						
Berigman Lock & Security		MICHAEL J KANE DAVID A	1622 LOCUST ST		PHILADELPHIA	PA	19103-6305	
Berkheimer		ATTN H LADDIE MONTAGUE						
Berkheimer	Earned Income Tax	JR RUTHANNE GORDON						
Berkley, City of	Assessors Office	436 Hatleysville Pike			Franconia	PA	18924	
Berlin, Township of	Assessors Office	80 East Lincoln Ave			Muskegon Heights	MI	49444	
Berlin, Township of	Assessors Office	PO Box 900			Bangor	PA	18013-0900	
BERMAN DEVALERIO		PO Box 900			Bangor	PA	18013-0900	
BERMAN DEVALERIO	RE MALL MART INC D/B/A MIDWAY	3338 Coolidge Hwy			Berkley	MI	48072	
BERMAN DEVALERIO	RE FARM STORES CORP	3338 Coolidge Hwy			Berkley	MI	48072	
Berndt & Assoc	RE FARM STORES CORP	1871 W Peck Lake Rd			Ionia	MI	48846	
BERNSTEIN LIEBHARD & LIFSHITZ, LLP	RE MALL MART INC D/B/A MIDWAY	1871 W Peck Lake Rd			Ionia	MI	48846	
Berry	RE FARM STORES CORP	ATTN MANUEL J DOMINGUEZ	4280 PROFESSIONAL CTR DR		PALM BEACH GARDENS	FL	33410	
Berryhill Baseball	RE FARM STORES CORP	KYLE G DEVALERIO	4280 PROFESSIONAL CTR DR		PALM BEACH GARDENS	FL	33410	
Besco Water Treatment	RE FARM STORES CORP	ATTN JOSEPH J TABACCO JR	425 CALIFORNIA ST STE 2100		SAN FRANCISCO	CA	94104	
Best Auto, Inc DO NOT USE	RE MAZEL LLC	30500 Van Dyke No 702			Warren	MI	48093	
Best Buy Liquor		ATTN MEL E LIFSHITZ	10 E 40TH ST		NEW YORK	NY	10016	
Best Industrial Group		RONALD J ARANOFF			St Louis	MO	63179-0250	
		PO Box 790250			Midland	MI	48640	
		5111 Hedgewood Dr			Battle Creek	MI	49017	
		20400 Capital Ave			Shelby Twp	MI	48317	
		47488 Van Dyke			Cannon Falls	MINN	55009	
		PO Box 116			Warren	MI	48092	
		7256 Murthum						

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Bentencourt, Mark		Employee				ON		Canada
Bentencourt, Mark		Employee				ON		
Beverage Display Company Inc		PO Box 131554			St Paul	MI	55113	
Beverage Ice Co LLC		8333 NW Hazeltine Rd			Portland	OR	97229	
Beverage Ice Company, LLP		15570 SW Brighton Ct			Beaverton	OR	97007	
Beverage Ice Company, LLP		8333 NW Hazeltine St			Portland	OR	97229	
Beverly Hills, Village		18500 W Thirteen Mile Rd			Beverly Hills	MI	48025	
Beverly Hills, Village		18500 W Thirteen Mile Rd			Beverly Hills	MI	48025	
BFI Canada Calgary		5566 54 Ave SE			Calgary	AB	T2C 3A5	CANADA
BFI Environment Quebec		4141 Blvd Grand Allée			Montreal	QC	J7H 1M7	CANADA
Bieri Auto Body		501 Ottawa St			Lowell	MI	49331	
Big Bee		784 Concession St			Hamilton	ON	L8V 1C9	Canada
Big Bee		784 Concession St			Hamilton	ON	L8V 1C9	
Big Bottle Liquor Rebate		9056 Lyndale Ave South			Bloomington	MN	55420	
Big Creek Twp Treasurer		Susan Avery Treasurer	1175 W Ryno Rd		Luzerne	MI	48636	
Big Creek Twp Treasurer		Susan Avery Treasurer	1175 W Ryno Rd		Luzerne	MI	48636	
Big Discount Liquor 55075		333 N Concord Exchange			SO St Paul	MN	55075	
Big Discount Liquor 55109		2515 White Bear Ave			Maplewood	MN	55109	
Big Discount Liquor 55117		945 Rice St			St Paul	MN	55117	
Big Discount Liquor 55122		3900 Cedar Grove Pkwy			Eagan	MN	55122	
Big Discount Liquor 55133		12100 Ctr Rd 11			Burnsville	MN	55133	
Big Discount Liquor 55443		9318 Zane Ave N			Brooklyn Park	MN	55443	
Big Jim Enterprises Inc		PO Box 410			Bancroft	WI	54921	
Big Jim Enterprises Inc		PO Box 410			Schofield	WI	54476	
Big Joe/Easy Handling Co Inc USE								
USA04741		G 6180 Taylor DR			Flint	MI	48807	
Big Rapids Township		Penny Currie Treasurer	14212 Northland Dr		Big Rapids	MI	49307	
Big Rapids Township		Penny Currie Treasurer	14212 Northland Dr		Big Rapids	MI	49307	
Big Rapids, City of		226 N Michigan Ave			Big Rapids	MI	49307	
Big Rapids, City of		226 N Michigan Ave			Big Rapids	MI	49307	
Big Top Discount Liquor		2577 Hwy 10 N E			Mounds View	MN	55112	
Big Top Discount Liquor		2577 Hwy 10 N E			Mounds View	MN	55112	
Big Top Wines		1574 University			St Paul	MN	55104	
Big Top Wines		1284 Town Cir Dr			Eagan	MN	55123	
Big Top Wines & Spirits		12937 Ridgedale Dr			Minnetonka	MN	55305	
Billings Township Treasurer		5310 South Pine St			Beaverton	MI	48612	
Billings Township Treasurer		5310 South Pine St			Beaverton	MI	48612	
Bills Truck & Trailer Repair		PO Box 40			Whitmore Lake	MI	48189	
Bindshatel, Warren		1755 Yeager St			Port Huron	MI	48060	
Bingham Township		PO Box 371			Uby	MI	48475-0371	
Bingham Township		PO Box 371			Uby	MI	48475-0371	
Birch Lake Liquor		1350 Hwy 96			White Bear Lake	MN	55110	
Birch Run Township Treasurer		8425 Main St	PO Box 152		Birch Run	MI	48415	
Birch Run Township Treasurer		8425 Main St	PO Box 152		Birch Run	MI	48415	
Birmingham, City of		PO Box 67000			Detroit	MI	48267-1732	
Bismack, David		1755 Yeager St			Port Huron	MI	48060	
Bismack, Gary		1755 Yeager St			Port Huron	MI	48060	
Bismack, Mary		1470 Pinnebog Rd			Bad Axe	MI	48413	
Black Bear Liquor		18453 Hwy 65 NE			East Bethel	MN	55011	
Black Hills Energy		PO Box 6001			Rapid City	SD	57709-6001	
Black River Country Club		3300 Country Club Dr			Port Huron	MI	48060	
Black River Ice Sculptures		1107 Liberty St No 3			La Crosse	WI	54603	
Black River Ice Sculptures		1107 Liberty St No 3			La Crosse	WI	54603	
Blackman Charter TWP Treasurer		1990 W Parnall Rd			Dubuque	IA	52003-772	
Blackman Charter TWP Treasurer		1990 W Parnall Rd			Jackson	MI	49201	
Blackman Charter TWP Treasurer		1990 W Parnall Rd			Jackson	MI	49201	
Blackwell Sanders Peper Martin LLP								
USE USA13821		PO Box 802765			Kansas City	MI	64180-2765	
Blaine Liquor Rebate		3453 Lake Dr			Blaine	MN	55014	
Blair Township		2121 County Rd 633			Grawn	MI	49637	
Blake, Kirchner, Symonds, Larson,		535 Griswald Ste 1400			Detroit	MI	48226-3695	
Blarney Castle Oil Co		PO Box 246			Bear Lake	MI	49614	
BLECHER & COLLINS		ATTN MAXWELL M BLECHER	515 SOUTH FIGUEROA ST		LOS ANGELES	CA	90071	
Bleu Pelican 9066 2685 Quebec Inc		217 Rene A Robert			St Therese	QC	J7E 4L1	Canada

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Bliss Township	Assessors Office	Mary Fortney Treasurer			Levering	MI	49755	
Bliss Township	Mary Fortney Treasurer	PO Box 112			Levering	MI	49755	
BlizzArt Sculpture Enr	Assessors Office	780 de la Montagne			Montreal	QC	J8B 1H6	CANADA
Bloomfield Hills, City of	Assessors Office	45 East Long Lake Rd			Bloomfield Hills	MI	48304	
Bloomfield Hills, City of	Assessors Office	45 East Long Lake Rd			Bloomfield Hills	MI	48304	
Bloomfield Township	Assessors Office	4200 Telegraph Rd			Bloomfield Hills	MI	48303-0489	
Bloomfield Township	Assessors Office	4200 Telegraph Rd			Bloomfield Hills	MI	48303-0489	
Bloxsom Roofing	Assessors Office	3733 Blair Township Hall Rd			Traverse City	MI	49684	
Blue Cross Blue Shield of Hawaii	Assessors Office	818 Keeaumoku St			Honolulu	HI	96814	
Blue Cross Blue Shield of Minnesota	Assessors Office	1750 Yankee Doodle Rd			Eagan	MN	55121-1627	
Blue Lake Township 49457	Assessors Office	1491 Owassippe Rd			Twin Lake	MI	49457	
Blue Lake Township 49457	Assessors Office	1491 Owassippe Rd			Twin Lake	MI	49457	
Blue Lake Township Assessors Office	Threasa Scott Treasurer	7312 Sunset Trail NE			Mancelona	MI	49659	
Blue Lake Township Assessors Office	Threasa Scott Treasurer	1491 Owassippe Rd			Twin Lake	MI	49457	
Blue Max Liquor	Assessors Office	14640 10Th Ave S			Burnsville	MN	55337	
Blue Water Area Chamber of Commerce	Assessors Office	512 McMorran Blvd			Port Huron	MI	48060	
Blue Water Chrysler Dodge Jeep Inc	Assessors Office	4080 24th Ave			Fort Gratiot	MI	48059	
Blue Water Fuel Management	Assessors Office	36065 Water St			Richmond	MI	48062-0430	
Blue Water Lift Truck Service Inc Kimball	Assessors Office	1405 N Range Rd			Kimball	MI	48074	
Blue Water Lift Truck Service Inc	Assessors Office	1504 Cumberland			Saginaw	MI	48601	
Blue Water Motor Repair LLC	Assessors Office	2104 Cypress St			Port Huron	MI	48060	
BMH Corporation Buffalo	Assessors Office	Ste 10			Buffalo	NY	14227	
BNSF Railway Company	Assessors Office	80 44th Ave NE			Minneapolis	MN	55421	
Board of Equalization	Assessors Office	PO Box 942879			Sacramento	CA	94279	
Bobs Transmissions	Assessors Office	3220 Plainfield NE			Grand Rapids	MI	49525	
Bobs Truck & Equip Repair Bobs Car	Assessors Office	3945 Dove Rd			Port Huron	MI	48060	
Bobs Truck Body	Assessors Office	4565 Birch Run Rd			Millington	MI	48746	
BOISE SCHILLER & FLEXNER LLP	RE BYNARRY LTD D/B/A/ MCGERAYS AND PEROS BEVERAGE CO INC D/B/A BILLS BEVERAGE CENTER	ATTN PHILIP J IOVINO	10 NORTH PEARL ST		ALBANY	NY	12207	
BOISE SCHILLER & FLEXNER LLP	RE BYNARRY LTD D/B/A/ MCGERAYS AND PEROS BEVERAGE CO INC D/B/A BILLS BEVERAGE CENTER	ATTN RICHARD B DRUBEL KIMBERLEY H SCHULTZ EDWARD A BAKER	26 SOUTH MAIN ST		HANOVER	NH	03755	
BOLOGNESE & ASSOCIATES, LLC	RE FU WAH MINI MARKET	ATTN ANTHONY J BOLOGNESE JOSHUA	2 PENN CTR	1500 JFK BLVD STE 320	PHILADELPHIA	PA	19102	
BOLOGNESE & ASSOCIATES, LLC	RE JOSEPH KRAINIC D/B/A/ JOES BEER DISTRIBUTOR	ATTN ANTHONY J BOLOGNESE JOSHUA	2 PENN CTR	1500 JFK BLVD STE 320	PHILADELPHIA	PA	19102	
Bonduel, Village of	Assessors Office	Barbara Wickman Trs	PO Box 67		Bonduel	WI	54107	
BONI & ZACK PC	RE SPRINGFIELD EXXON LLC	ATTN MICHAEL BONI JOANNE	15 ST ASAPHS RD		BALA CYNWYD	PA	19004	
Boomers Mechanical Inc	Assessors Office	4281 Holiday Rd			West St Paul	MN	55118-3903	
Booze Mart	Assessors Office	1673 Robert St			Port Huron	MI	48060	
Born, David	c/o Arctic Glacier MI Region	1755 Yeager St			Roselle Park	NJ	07204	
Borough of Roselle Park	c/o Arctic Glacier MI Region	110 East Westfield Ave			Port Huron	MI	48060	
Borowski, Dave	Assessors Office	1755 Yeager St			Frederic	MI	49733	
Boscos Snowplowing	Assessors Office	2531 W Babbitt Rd			Grand Rapids	MI	49507-2115	
Boston Square Lock & Key Inc	Assessors Office	1625 Kalamazoo Ave			Saranac	MI	48881-0035	
Boston, Township of	Assessors Office	30 N Ctr St			Saranac	MI	48881-0035	
Botanicare Landscape Management Inc	Assessors Office	14426 North Fifth Pl			Phoenix	AZ	85022	
Boulevard & Trumbull Towing Inc	Assessors Office	2411 Vinewood			Detroit	MI	48216	
Bouza Dairy Distributor LLC	Assessors Office	1215 N Johnson			Bay City	MI	48708	
Boyd, Jimminille	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Boyer City, City of	Assessors Office	Cindy Grice Treasurer			Boyer City	MI	49712	
Boyer City, City of	Assessors Office	Cindy Grice Treasurer			Boyer City	MI	49712	
Boyer Falls Village	Assessors Office	Cindy Grice Treasurer			Boyer Falls	MI	49713	
Boyer Valley Township Assessors Office	Marie Kelenkske Treasurer	PO Box 213			Boyer Falls	MI	49713	
Boyer Valley Township Assessors Office	Marie Kelenkske Treasurer	319 N Lake St			Boyer Falls	MI	49713	
Boyer Valley Twp	Assessors Office	Marie Kelenkske Treasurer			Boyer Falls	MI	49713	
Boyer Valley TWP USE USA03122	Assessors Office	Marie Kelenkske Treasurer			Boyer Falls	MI	49713	
BPH Mechanical Services	Assessors Office	421 Fairplains St			Greenville	MI	48838	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Bradwynn LLC		20904 N Brady			Davenport	IA	52806-9307	
Bradwynn, LLC	Attn Wynn Hammes	1227 Jersey Ridge Rd			Davenport	IA	52803	
Brainerd Public Utilities		8027 Highland Scenic Rd	PO Box 373		Brainerd	MI	56401-0373	
Bramble Real Estate & Investment		28313 Westerleigh Rd			Farmington Hills	MI	48334	
Brandon, Charter Township of	Township Office	395 Mill St			Ortonville	MI	48462	
Brattain Idealbase		13101 NE Whitaker Way			Portland	OR	97230	
Bravo Systems		300 Ed LeBoeuf Dr			Battle Creek	MI	49015	
Brecheisen Diesel Service Inc		PO Box 700			Gaylord	MI	49734	
Breckenridge, Village of	Treasurer Christine Eichorn	PO Box 276			Breckenridge	MI	48615	
Breitenbecher, Harold	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Breslin Center	Michigan State University	1 Birch Rd			E Lansing	MI	48824	
Brian Spiller & Danny Rieberger	Assessors Office	4203 53 St			Innisfail	AB	T1R0N1	Canada
Bridgeport Township		6206 Dixie Hwy			Bridgeport	MI	48722	
Bridgeport Township		6206 Dixie Hwy			Bridgeport	MI	48722	
Bridgeville Realty Corp		PO Box 198			Kiamasha Lake	NY	12751	
Brighton, Charter Township of	Assessors Office	4363 Buno Rd			Brighton	MI	48114-9298	
Brighton, Charter Township of		4363 Buno Rd			Brighton	MI	48114-9298	
Briley Township	Assessors Office	11331 West St	PO Box 207		Atlanta	MI	49709	
Briley Township		11331 West St	PO Box 207		Atlanta	MI	49709	
Brinker Refrigeration		520 S Main St			Hersey	MI	49639-9701	
British Columbia, Province of	Ministry of Transportation	PO BOX 9850 STN PROV			VICTORIA	BC	V8W 9T5	CANADA
Brittain, Nathaniel	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Broad, Brittany	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Broadnax Jr, William	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Broadview Networks		PO Box 1191			Port Chester	NY	10573-1191	
Broadview Networks Inc		1 1530 Taylor Ave			Winnipeg	MB	R3N 1Y1	Canada
Broadhead Creek Regional Authority		410 Stokes Ave			East Stroudsburg	PA	18301-1604	
Broner Inc	Assessors Office	PO Box 674350			Detroit	MI	48267-4350	
Brookfield, City of		2000 N Calhoun Rd			Brookfield	WI	53005	
Brooklyn Park Wine & Spirits Rebate		7994 Brooklyn Blvd			Brooklyn	WI	55445	
Brooklyn, Village of		121 N Main PO Box 90			Brooklyn	MI	49230-0090	
Brosky, Victoria		2855 Goodells Rd			Goodells	MI	48027	
Brothertown, Town of	Assessors Office	Lori Flugl Treasurer	W3916 St Charles Rd		Chilton	WI	53014	
Brown County	Assessors Office	200 South Broadway Rm 105			Brownwood	TX	76801	
Brown County	Assessors Office	200 South Broadway Rm 105			Brownwood	TX	76801	
Brown County Treasurer Ainsworth	Assessors Office	148 W 4th St	Ste No 4		Ainsworth	NE	69210-1647	
Brown County Treasurer Ainsworth	Assessors Office	148 W 4th St	Ste No 4		Ainsworth	NE	69210-1647	
Brown County Treasurer Hiawatha	Assessors Office	601 Oregon St			Hiawatha	KS	66434	
Brown County Treasurer Hiawatha	Assessors Office	601 Oregon St			Hiawatha	KS	66434	
Brown National Lease		2525 E Euclid Ave	Ste 214		Des Moines	IA	50317	
Brownston Charter Township	Assessors Office	21313 Telegraph Rd			Brownstown	MI	48183	
Brownstown, Charter Township of	Barbara K Warren Treasurer	21313 Telegraph Rd			Brownstown	MI	48183-1399	
Bruce Township Treasurer	Deborah S Obrecht	223 East Gates St			Romeo	MI	48065	
BRYAN L CLOBES	RE S & S LIMA INC D/B/A DRY RUN BEVERAGE	ATTN BRYAN L CLOBES	1717 ARCH ST STE 3610		PHILADELPHIA	PA	19103	
Bryant, Antonio	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Bryants Repair Service		591 Glenwood Ct			Grayling	MI	49738	
Bryson Electrical Ltd		6 McKinstry St			Hamilton	ON	L8L 6C1	CANADA
BSE Marketing		116 South 6th St			New Hyde Park	NY	11040-4849	
BSE Marketing		116 South 6th St			Mamaroneck	NY	10543-2313	
Buckeye Liquor		302 4th St SE			Rochester	MN	55904	
Budd, Randy		2119 W 90th St			Bloomington	MN	55423	
Buds Refrigeration Inc	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Buena Vista County Treasurer	Property Tax	4281 Holiday Rd			Traverse City	MI	49686	
Buena Vista County Treasurer		1160 S Outer Dr			Saginaw	MI	48601-6506	
Buena Vista County Treasurer		1160 S Outer Dr			Saginaw	MI	48601-6506	
Buena Vista Township	Assessors Office	1160 S Outer Dr			Saginaw	MI	48601-6506	
Buena Vista Township	Assessors Office	1160 S Outer Dr			Saginaw	MI	48601-6506	
Buildog Towing		Po Box 1270			Kearney	NE	68848-1270	
Burdell Township Treasurer		PO Box 1119			Grayling	MI	49738	
BURGESS & LAMB PC	RE VALENCIA	PO Box 144			Tustin	MI	49688	
		ATTN MITCHELL L BURGESS	1000 BROADWAY STE 400		KANSAS CITY	MO	64105	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Burleigh, Township of	Sharren Engle, Treasurer	6946 Alabaster Rd			Whittemore	MI	48770	
Burns, James	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Burns, Scott	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Burnsville Liquor	Outlet Mall	13720 Co Rd 11			Burnsville	MN	55337	
Burnsville Liquor		13720 Co Rd 11			Burnsville	MN	55337	
Burrows, Greg	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Burt County Treasurer	Assessors Office	PO Box 87			Tekamah	NE	68061	
Burtchville Township Little League		8675 State Rd			Burtchville	MI	48059	
Burton, City of	Assessors Office	4303 S Cir Rd			Burton	MI	48519	
Burton, City of	Treasurers Department	4303 S Cir Rd			Burton	MI	48519	
Burton, City of Service & Material Sales	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Business Health Services Administration USE USA11895		36616 Plymouth			Livonia	MI	48150	
Business Health Services Clark		3075 Clark Rd	Ste 200		Ypsilanti	MI	48197	
Business Voice & Data System		3805 1/2 Lapeer Rd			Port Huron	MI	48060	
Bussey Construction		1800 Sheridan Line			Croswell	MI	48422	
Butler County Treasurer	Assessors Office	205 W Central Rm 207			El Dorado	KS	67042-2106	
Butler County Treasurer	Assessors Office	205 W Central Rm 207			El Dorado	KS	67042-2106	
Butte County Tax Collector	Assessors Office	25 County Cir Dr	Ste 125		Oroville	CA	95965-3367	
Butte County Tax Collector	Assessors Office	25 County Cir Dr	Ste 125		Oroville	CA	95965-3367	
Buizel Long	Attn Accounts Receivable	150 W Jefferson Ave Ste 100			Detroit	MI	48226-4430	
Buy Low Foods Rebate		7100 44th St SE			Calgary	AB	T2C 4E4	Canada
Buy Low Foods Rebate		7100 44th St SE			Calgary	AB	T2C 4E4	
By Lo Oil Company Inc		PO Box 611371			Port Huron	MI	48061-1371	
Byron Township	Assessors Office	8085 Byron Cir Ave SW			Byron Center	MI	49315	
Byron Township	Assessors Office	8085 Byron Cir Ave SW			Byron Center	MI	49315	
C V Ice Company		PO Box 1256			Indio	CA	92202	
Cable One		PO Box 9001092			Louisville	KY	40290-1092	
Cable, Todd	c/o Arctic Glacier MI Region	5635 Commerce St			Lansing	MI	48911	
Cablevision		PO Box 9256			Chelsea	MA	02150-9256	
Cablevision of Ranitan Valley		PO Box 371378			Pittsburgh	PA	15250-7378	
Cadillac Occupational Medicine		400 Hobart St			Cadillac	MI	49601	
Cadillac, City of	Assessors Office	200 North Lake St			Cadillac	MI	49601	
Cadillac, City of	Assessors Office	200 North Lake St			Cadillac	MI	49601	
CAFA Coordinator	Attn Kamala Harris	Office of the Attorney General	Consumer Law Section	110 West "A" St Ste 1100	San Diego	CA	92186-5266	
CAFFERTY & CIRINO	RE ALVINS ENTERPRISES INC D/B/A/ PARTY KING SUZIES INVESTMENTS INC D/B/A CHECKER DRUGS AND FOOD AND BC & D ENTERPRISES	ATTN MICHAEL S CAFFERTY	333 WEST FORT ST	STE 1100	DETROIT	MI	48226	
CAFFERTY FAUCHER LLP	RE BLUE ASH SERVICE CENTER INC	ATTN PATRICK E CAFFERTY	101 N MAIN ST STE 450		ANN ARBOR	MI	48104	
CAFFERTY FAUCHER LLP	RE HIGGINBOTHAM OIL CO INC	ATTN PATRICK E CAFFERTY	101 N MAIN ST STE 450		ANN ARBOR	MI	48104	
CAFFERTY FAUCHER LLP	RE RSB WELLMAN CO D/B/A TWIGS CARRY OUT	ATTN PATRICK E CAFFERTY	101 N MAIN ST STE 450		ANN ARBOR	MI	48104	
CAFFERTY FAUCHER LLP	RE S & S LIMA INC D/B/A DRY RUN BEVERAGE	ATTN PATRICK E CAFFERTY	101 N MAIN ST STE 450		ANN ARBOR	MI	48104	
CAFFERTY FAUCHER LLP	RE Y & RS INC	ATTN PATRICK E CAFFERTY	101 N MAIN ST STE 450		ANN ARBOR	MI	48104	
Caledonia Charter Township	Assessors Office	PO Box 175			Corunna	MI	48817	
Caledonia Charter Township	Assessors Office	PO Box 175			Corunna	MI	48817	
Calgary, City of	Assessors Office	P O Box 2100 Stn M			Calgary	AB	T2P 2M5	CANADA
Calgary, City of Finance		City Cashier 8042			Calgary	AB	T2P 2M5	CANADA
California Department of Transportation		PO Box 942873			Sacramento	CA	94273-0001	
California Environmental Protection		PO Box 1288			Sacramento	CA	95812-1288	
Agency Department of Toxic Substance		PO Box 940001			San Jose	CA	95194-0001	
California Water Service Co	California Environmental Protection	PO Box 1288			Sacramento	CA	95812-1288	
California, State of	Agency Department of Toxic Substance	PO Box 1288			Sacramento	CA	95812-1288	
California, State of	Board of Equalization Environmental Fee	PO Box 942879			Sacramento	CA	94279-6001	
California, State of	Dept of Public Health Health & Human Services Agency	1500 Capitol Ave MS 7602			Sacramento	CA	95814	
California, State of	Board of Equalization Fuel Tax Division	PO Box 942879			Sacramento	CA	94279	
California, State of	Board of Equalization	PO Box 942879			Sacramento	CA	94279-0057	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Callahan County Tax Office	Assessors Office	100 W 4th St	Ste 101		Baird	TX	79504	
Callahan County Tax Office	Assessors Office	100 W 4th St	Ste 101		Baird	TX	79504	
Cambridge Township	Laurie Johncox Treasurer	Laurie Johncox Treasurer	9990 W M 50 Box 417		Onsted	MI	49265-9671	
Camden Liquor	Camp Concordia	4155 Lyndale Ave N			Minneapolis	MN	55412	
Cameron Liquor	Camp Concordia	6686 Cahill Ave			Inver Grove Heights	MN	55075	
Camp Grayling Conservation Club	Camp Grayling	Building 36 Camp Grayling			Gowen	MI	49326	
Campbell, Ryan	Employee	Employee			Grayling	MI	49738	Canada
Canada Border Services Agency	Winnipeg Tax Centre	66 Steppon Rd			Ottawa	ON		Canada
Canada Revenue Agency	Canada Revenue Agency	875 Heron Rd			Winnipeg	MB	R3C 3M2	CANADA
Canada Revenue Agency	Canada Revenue Agency	325 Broadway			Ottawa	ON	K1A 1A2	CANADA
Canada Revenue Agency	International Tax Services Office	2204 Walkley Rd			Winnipeg	MB	R3C 4T4	CANADA
Canada Revenue Agency	Canada Revenue Agency	2204 Walkley Rd			Ottawa	ON	K1A 1A8	CANADA
Canada Safeway Rebate	Canada Safeway Rebate	PO Box 864 Sin M			Calgary	AB	T2P 2J6	Canada
Canada Safeway Rebate	Canada Safeway Rebate	PO Box 864 Sin M			Calgary	AB	T2P 2J6	Canada
Canadian Tire Petroleum Rebate	Atln Petroleum Finance 17th floor	PO Box 770			Toronto	ON	M4P 2V8	Canada
Canadian Tire Petroleum Rebate	Atln Petroleum Finance 17th floor	PO Box 770			Toronto	ON	M4P 2V8	Canada
Canal Club Apartments	7715 Streamwood Dr	7715 Streamwood Dr			Lansing	MI	48917	
Canton Township	Assessors Office	PO Box 87010			Canton	MI	48187	
Canton Township	Assessors Office	PO Box 87010			Canton	MI	48187	
Capital Equipment & Supply	c/o Shermela Adams &	12263 Old US 27			Dewitt	MI	48820	
Capital One Bank Rochester	Car Donnas Marathon DO NOT USE	Von Almen PC			Rochester	MI	48308	
CAREY & DANIS LLC	RE BLUE ASH SERVICE CENTER INC	38951 Mound Rd			Sterling Heights	MI	48310	
Carls Market	Carrie Centers	ATTN MICHAEL L FLANNERY	8235 FORSYTH BLVD		ST LOUIS	MO	63105	
Carol Ann Bessel	Carrier Transicold of Detroit	11991 East Lansing Rd			Durant	MI	48429	
Carrier Centers	Carrier Transicold of Detroit	124 Glen Oak Rd			Wilmington	DE	19805	
Carrier Transicold Hudsonville	Carrier Transicold of Detroit	645 Athlone Pl			Woodstock	ON	N4S 7V8	Canada
Carrier Transicold Hudsonville	Carrier Transicold of Detroit	2930 Corporate Grove Dr			Hudsonville	MI	49426	
Carson Cogeneration Company CA	Carson County	1180 John A Pappas Dr			Lincoln Park	MI	48146	
Carson County	Carson County	PO Box 399			Carson	CA	90746	
Carson County	Carson County	PO Box 399			Pamhandle	TX	79068	
Carter Lumber	Carter Lumber	3178 E Bristol Rd			Pamhandle	TX	79068	
CARTER WALKER PLLC	RE RICH AUST	ATTN T BRENT WALKER	2171 WEST MAIN STE 200		Burton	MI	48529	
CARTER WALKER, PLLC	RE Rogers Brian	ATTN Brent Walker	PO Box 628		CABOT	AR	72023	
CARTER WALKER, PLLC	RE WILTON E SPENCER JR	ATTN T BREN WALKER	PO Box 628		Cabot	AR	72023	
CARTER WALKER, PLLC	RE BRIAN ROGERS	ATTN T BRENT WALKER	PO Box 628		CABOT	AR	72023	
Carter, Bryon	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Carter, Lawrence	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Cascade Charter Township	Assessors Office	Marjorie M Dood Treasurer	2865 Thornhills Ave SE		Grand Rapids	MI	49546-7140	
Cascade Charter Township	Assessors Office	Marjorie M Dood Treasurer	2865 Thornhills Ave SE		Grand Rapids	MI	49546-7140	
Cascade Township Hall	Assessors Office	4512 Meldrum Rd			Casco	MI	48064	
Casco TWP Hall	Assessors Office	4512 Meldrum Rd			Casco	MI	48064	
Casco TWP Hall	Assessors Office	4512 Meldrum Rd			Casco	MI	48064	
Case Township	Assessors Office	PO Box 162			Millersburg	MI	49759	
Case Township	Assessors Office	PO Box 162			Millersburg	MI	49759	
Casella Waste Services	Caseville Township	PO Box 1372			Williston	VT	05495-1372	
Caseville Township	Caseville Township	PO Box 519			Caseville	MI	48725-0519	
Caseville Township	Caseville Township	Gail Wilcox Treasurer	PO Box 519		Caseville	MI	48725-0519	
Caseville, Village of	Jacqueline Finmeren Treasurer	PO Box 1049			Caseville	MI	48725-1049	
Cash Company Inc, The	Cash Fast of Grayling	3606 Crescent Ridge	PO Box 601		Dubuque	IA	52003	
Cash Clay Creamery Inc	Cash Clay Creamery Inc	2316 S175 Business Loop			Grayling	MI	49738	
Cass Clay Creamery, Inc	Cass Clay Creamery, Inc	200 N 20th St	PO Box 2947		Fargo	ND	58103	
Cass County Treasurer	Assessors Office	PO Box 2947			Fargo	ND	58108-2947	
Cassel Ice Constock Park	Cassel Ice Constock Park	346 M St Rm 204			Plattsmouth	NE	68048	
Cassel Ice Constock Park	Cassel Ice Constock Park	PO Box 10			Comstock Park	MI	49321	
Cassel Ice Inc Greenville	Assessors Office	11072 Podunk Rd			Greenville	MI	48838	
Castleton Township	Assessors Office	Dorothy Semrau Treasurer	915 Reed St		Nashville	MI	49073	
Castleton Township	Dorothy Semrau Treasurer	915 Reed St			Nashville	MI	49073	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
CBCRA Canadian Beverage Container Recycling Association		26 Wellington St East Ste 601			Toronto	ON	M5E 1S2	Canada
CBCRA Canadian Beverage Container Recycling Association		26 Wellington St East Ste 601			Toronto	ON	M5E 1S2	
Cedar Building Maintenance Ltd		15703 116 Ave			Edmonton	AB	T5M 3W1	CANADA
Cedar County	Assessors Office	PO Box 688			Hartington	NE	68739	
Cedar Hill Graphics LLC		3331 Dove Rd			Port Huron	MI	48060	
Cellars Liquor 55122		2113 Cliff Rd			Eagan	MN	55122	
Cellars Liquor 55447		16605 Cty Rd 24 W			Plymouth	MN	55447	
Cellars Wine & Spirit Roseville		2701 Lincoln Dr			Roseville	MN	55113	
Cellars Wines & Spirits Shorewood		19905 Hwy 7			Shorewood	MN	55331	
Cellars Wines & Spirits, The Woodbury		1815 Radio Dr			Woodbury	MN	55125	
Cellino & Barnes, PC		ATTN Richard J Barnes		350 Main St	Buffalo	NY	14202-3725	
Cellular One Gaylord		PO Box 1670			Gaylord	MI	49734-5670	
Center, Town of	Assessors Office	Attn Jake Jankowski			Appleton	WI	54913	
CenterPoint Energy		PO Box 4671			Houston	TX	77210-4671	
Centex Petroleum		203 1717 10th St NW			Calgary	AB	T2M 4S2	CANADA
Central Fastener LLC		PO Box 582			Graying	MI	49738	
Central Hudson Gas & Electric		284 South Ave			Poughkeepsie	NY	12601-4839	
Central Spirits		1438 93rd Ln NE			Blaine	MN	55449	
Central Tax Bureau of PA		128 West 2nd St			Blaine	PA	18603	
Central Valley Financing Authority		PO Box 15830			Sacramento	CA	95852-1830	
Central Valley Financing Authority	Attn Collin Taylor Director Project Development	6201 S St Mail Stop 37			Sacramento	CA	95817-1899	
Centre Line Equipment Rentals		401 Richmond St			Chatham	ON	N7M 1P5	Canada
CENTURY BANK PLAZA, STE 400	RE ARKANSAS GARDEN CENTER WEST LLC	ATTN JAMES C WYLY PATTON ROBERTS PLLC	2900 ST MICHAEL DR		TEXARKANA	TX	75503	
Century Liquor		4355 Pheasant Ridge Dr			Blaine	MN	55449	
Century Wine & Spirits		2689 W 78th St			Charhassen	MN	55317	
CenturyLink		PO Box 2961			Phoenix	AZ	85062-2961	
CenturyLink		PO Box 91154			Seattle	WA	98111-9254	
CenturyLink		PO Box 91155			Seattle	WA	98111-9255	
CenturyLink		PO Box 29040			Phoenix	AZ	85038-9040	
CenturyLink	Business Services	PO Box 52187			Phoenix	AZ	85072-2187	
CenturyLink Phoenix		PO Box 4300			Carol Stream	IL	60197-4300	
CenturyLink Seattle		PO Box 29080			Phoenix	AZ	85038-9080	
Cerro Gordo County	Assessors Office	PO Box 91155			Seattle	WA	98111-9255	
Certified Alignment & Suspension Inc		220 North Washington Ave			Mason City	IA	50401	
Chalet Liquor No 1 Rebate		6707 Dix			Detroit	MI	48209	
Champagne, Mitchell	c/o Arctic Glacier MI Region	5109 36Th Ave N			Cystal	MN	55422	
Chapter T3 Trustee Troy Remit		1755 Yeager St			Port Huron	MI	48060	
CHARFOOS & CHRISTENSEN, PC	RE SILVER SPRINGS LIQUOR INC	PO Box 5816			Troy	MI	48007-5816	
CHARLES H JOHNSON & ASSOCIATES	RE JA WAY INC D/B/A ISLE OF PALMS RED & WHITE	ATTN J DOUGLAS PETERS ATTN CHARLES H JOHNSON	5510 WOODWARD AVE 2599 MISSISSIPPI ST		DETROIT NEW BRIGHTON	MI MN	48202 55112	
Charles Miller Builders Inc		3276 Elecia Dr			Port Huron	MI	48060	
Charles R Barker Jr Do		215 E State St	Ste D		Belding	MI	48809	
Charlevoix, City of	Assessors Office	Richard Brani Treasurer	210 State St		Charlevoix	MI	49720	
Charlevoix, City of	Richard Brani Treasurer	210 State St			Charlevoix	MI	49720	
Charles Country Club		5800 Nelson A Miles Pky			Grayling	MI	49738	
Charlotte City	Assessors Office	c/o Christine Mossner Treasurer	111 E Lawrence Ave		Charlotte	MI	48813	
Charlotte City	c/o Christine Mossner Treasurer	111 E Lawrence Ave			Charlotte	MI	48813	
Charter Business Communications		PO Box 3019			Milwaukee	WI	53201-3019	
Charter Business Communications		PO Box 3149			Milwaukee	WI	53201-3149	
Charter Township of Brighton		4363 Buno Rd			Brighton	MI	48114-9298	
Charter Township of Commerce	Dept 116801	PO Box 67000			Detroit	MI	48267-1168	
Charter Township of Fenton		12060 Mantawauka Dr			Fenton	MI	48430	
Charter Township of Flint		1490 S Dye Rd			Flint	MI	48532	
Charter Township of Fort Gratiot		3720 Keewahdin Rd			Fort Gratiot	MI	48059	
Charter Township of Fort Gratiot Assessors Office		3720 Keewahdin Rd			Fort Gratiot	MI	48059	
Charter Township of Genesee		7244 N Genesee Rd	PO Box 215		Genesee	MI	48437	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Charter Township of Highland		205 N John St			Highland	MI	48357	
Charter Township of Independence		90 N Main St	PO Box 69		Clarkston	MI	48347-0069	
Charter Township of Lyon		58000 Grand River			New Hudson	MI	48165	
Charter Township of Mt Morris, Assessors Office		5447 Bicentennial Dr			Mt Morris	MI	48458	
Charter Township of Orion		2525 Joslyn Rd			Orion	MI	48360	
Charter Township of Oscoda Assessors Office		110 S State St			Oscoda	MI	48750	
Charter Township of Port Huron, Assessors Office		3800 Lapeer Rd			Port Huron	MI	48060	
Charter Township of Van Buren Assessors Office		46425 Tyler Rd			Belleville	MI	48111	
Charter Township of Vienna Assessors Office		3400 W Vienna Rd			Clio	MI	48420	
Charter township of Washington, Assessors Office		57900 Van Dyke			Washington	MI	48094	
Charter Township of White Lake Assessors Office		7525 Highland Rd			White Lake	MI	48383	
Charis Insurance Company		Ste 2100	300 South Riverside Plz		Chicago	IL	60606-6613	
Charis Insurance Company		6500 Sheridan Dr Ste 114			Chicago	ILLINOIS	60606-6613	
Chatham Marsh		315 King St West PO Box 640			New York	NY	10005	
Chatham Kent Industrial Forklift Sales & Service		PO Box 1134			Chatham	ON	N7M 5K8	CANADA
Chatham Kent Utility Services		320 Queen St PO Box 70			Chatham	ON	N7M 5L8	Canada
Chaves County Treasurer	Assessors Office	PO Box 1772			Chatham	ON	N7M 5K2	CANADA
Chaves County Treasurer		PO Box 1772			Roswell	NM	88202-1772	
Cheboygan, city of	Assessors Office	Kenneth J Kwiatkowski			Roswell	NM	88202-1772	
Cheboygan, City of		PO Box 39	PO Box 39		Cheboygan	MI	49721	
Checker Flag Leasing Inc	Kenneth J Kwiatkowski Treasurer	PO Box 39			Cheboygan	MI	49721	
Cheers		4 5845 Luke Rd			Cheboygan	MI	49721	
Chelsea, City of	Assessors Office	9340 Ensign Ave South			Mississauga	ON	L4W 2K5	CANADA
Chelsea, City of		305 S Main St			Bloomington	MN	55438	
Chelsea, City of		305 S Main St			Chelsea	MI	48118	
Chester Water Authority		415 Welsh St	Ste 100		Chelsea	MI	48118	
Chesterfield Twp	Assessors Office	47275 Sugarbush Rd	PO Box 467		Chester	PA	19016-0467	
Chesterfield Twp		47275 Sugarbush Rd			Chesterfield	MI	48047	
CHESTNUT & CAMBRONNE, P A	RE G M FOOD & FUEL LLC D/B/A GM FOOD & GAS	ATTN KARL L CAMBRONNE	3700 CAMPBELL MITHUN TOWER	222 SOUTH NINTH ST	Chesterfield	MI	48047	
CHESTNUT & CAMBRONNE, P A	RE MELEEN CORPORATION D/B/A MELEEN SPORTSMAN STORE	JEFFREY D BORES BRYAN L	3700 CAMPBELL MITHUN TOWER	222 SOUTH NINTH ST	MINNEAPOLIS	MN	55402	
CHESTNUT & CAMBRONNE, P A	RE THE BARON GROUP INC D/B/A BARONS ICE HOUSE	ATTN KARL L CAMBRONNE	3700 CAMPBELL MITHUN TOWER	222 SOUTH NINTH ST	MINNEAPOLIS	MN	55402	
Chikato Bros Ice	Assessors Office	5634 East Washington Blvd			MINNEAPOLIS	MN	55402	
Childress Co Appraisal Dist		1710 Ave F NW			Commerce	CA	90040	
Childress Co Appraisal Dist		1710 Ave F NW			Childress	TX	79201	
Chilton, City of	Assessors Office	City Treasurer	42 School St		Childress	TX	79201	
CHIMCLES & TIKELLIS LLP	RE Y & RS INC	ATTN STEVEN A SCHWARTZ	351 W LANCASTER AVE		Chilton	WI	53014	
Choice Product USA		DANIEL B SCOTT			HAVERFORD	PA	19041	
Chris Youngs Shop		3421 Truax Ct			Eau Claire	WI	54703	
Chris Youngs Shop		309 Dale Dr			Farmington	NY	14425	
Christian Dugas		530 Pl Forand			Farmington	NY	14425	
Christine Liquor		111 Concord St			Fairport	NY	14450	
Christophers Flowers		2858 Pine Grove Ave			Montreal	QC	H7P 5L9	CANADA
Chubb Insurance Company of Canada		2100 111 5th Ave S W			St Paul	MN	55107	
Chubb Insurance Company of Canada		15th Fl 1 Adelaide St East			Port Huron	MI	48060	
Chubb Insurance Company of Canada		One Financial Pl			Calgary	AB	T2P 3Y6	Canada
Chubb Insurance Company of Canada	Attn Chubb Executive Risk Department	15th Fl 1 Adelaide St East			Toronto	ON	M5C 2V9	Canada
Cingular Inc		8520 Florence Ave			Toronto	ON	M5C 2V9	Canada
Cingular Inc		8520 Florence Ave			Toronto	ON	M5C 2V9	Canada
Cingular Inc		8520 Florence Ave			Oceanside	CA	92054-1245	
Cingular Inc		8520 Florence Ave			Vernon	CA	90058	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Cintas Corporation Grand Rapids DO NOT USE		3149 Wilson Dr NW			Grand Rapids	MI	49544	
Cintas Corporation No 354		51518 Quadrate			Macomb Twp	MI	48042	
Cintas Corporation No 724		51518 Quadrate			Macomb Township	MI	48042	
Cintas First Aid & Safety Grand Rapids		5079 33rd St			Grand Rapids	MI	49512	
Circle K Stores Inc		1130 W Warner Rd			Temple	AZ	85284	
Ciresis Liquor		2148 3rd St			White Bear Lake	MN	55110	
Cisco Inc		PO Box 1803			Grand Rapids	MI	49501	
CIT Financial Ltd		PO Box 4094	Station A		Toronto	ON	M5W 3T1	Canada
CIT Technology Financial Services		PO Box 550599			Jacksonville	FL	32255-0599	
Citicapital Box 6229		PO Box 6229			Carol Stream	IL	60197-6229	
Citicorp Leasing Inc		PO Box 7247 7878			Philadelphia	PA	19170-7878	
City of Algonac, Assessors Office		805 St Clair River Dr	PO Box 454		Algonac	MI	48001	
City of Allen Park Assessors Office		16850 Southfield Rd			Allen Park	MI	48101	
City of Alma, Assessors Office		525 E Superior St	PO Box 278		Alma	MI	48801	
City of Appleton Assessors Office	Finance Department	PO Box 2519			Appleton	WI	54912	
City of Arvin, Business License Department		200 Campus Dr			Arvin	CA	93203	
City of Auburn Hills Assessors Office		1827 N Squirrel Rd			Auburn Hills	MI	48326	
City of Baraboo, Assessors Office	Irene Sainsbury Treasurer	135 4th St			Baraboo	WI	53913	
City of Barstow, Business License Department		220 E Mt View			Barstow	CA	92311	
City of Bay City, Assessors Office		301 Washington Ave			Bay City	MI	48708	
City of Belding, Assessors Office		120 S Pleasant St			Belding	MI	48809	Canada
City of Beloit, Assessors Office		100 State St			Beloit	WI	53511	
City of Berkley, Assessors Office		3338 Coolidge Hwy			Berkley	MI	48072	
City of Big Rapids, Assessors Office		226 N Michigan Ave			Big Rapids	MI	49307	
City of Bloomfield Hills Assessors Office		45 East Long Lake Rd			Bloomfield Hills	MI	48304	
City of Brookfield Assessors Office		2000 N Calhoun Rd			Brookfield	WI	53005	
City of Burton		4303 S Cir Rd			Burton	MI	48519	
City of Cadillac, Assessors Office		200 North Lake St			Cadillac	MI	49601	
City of Calgary Assessors Office		P O Box 2100 Stn M			Calgary	AB	T2P 2M5	Canada
City of Calgary Finance	City Cashier 8042	PO Box 2100 Station M			Calgary	AB	T2P 2M5	Canada
City of Chilton Assessors Office	City Treasurer	42 School St			Chilton	WI	53014	
City of Clawson		425 N Main St			Clawson	MI	48017	
City of Clio		505 W Vienna St			Clio	MI	48420	
City of Coming, Assessors Office		1 Civic Ctr Plz			Corning	NY	14830	
City of Cudahy Assessors Office		PO Box 100510			Cudahy	WI	53110-6108	
City of Culver City, Business Tax		9770 Culver Blvd			Culver City	CA	90232	
City of Dearborn Heights		6045 Fenton			Dearborn Heights	MI	48127	
City of Dearborn Heights	Tax Administration Services	PO Box 700			Dearborn	MI	48121-0700	
City of Delafield Assessors Office		500 Genesee St			Delafield	WI	53018	
City of Detroit		PO Box 67000			Detroit	MI	48267-1319	
City of Detroit Treasurer		PO Box 673553			Detroit	MI	48267-3553	
City of East Lansing Assessors Office	Steve Thomas Tax Collector	410 Abbot Rd			East Lansing	MI	48823	
City of Eastland Assessors Office		102 N Lamar			Eastland	TX	76448	
City of Eastpointe		23200 Gratiot Ave			Eastpointe	MI	48021	
City of Edmonton		20th Fl Century Pl	9803 102A Ave NW		Edmonton	AB	T5J 3A3	Canada
City of Edmonton, Business Tax		1 Sir Winston Churchill Square			Edmonton	AB	T5J 2R7	Canada
City of Edmonton, Provincial Education & Municipal Taxes		1 Sir Winston Churchill Square			Edmonton	AB	T5J 2R7	Canada
City of Ferndale		300 E Nine Mile Rd			Ferndale	MI	48220	
City of Fitchburg, Assessors Office	Treasurer	5520 Lacy Rd			Fitchburg	WI	53711-5318	
City of Flint	Income Tax Department	1101 S Saginaw St			Flint	MI	48502	
City of Flint		PO Box 2056			Flint	MI	48501	
City of Fond du Lac Assessors Office		PO Box 150			Fond du Lac	WI	54936	
City of Frankenmuth Assessors Office		240 W Genesee St			Frankenmuth	MI	48734	
City of Franklin, Assessors Office		Box 78694			Milwaukee	WI	53278-0694	
City of Fraser		33000 Garfield Rd			Fraser	MI	48026	
City of Garden City		6000 Middlebelt Rd			Garden City	MI	48135-2499	
City of Gibraltar		29450 Munro			Gibraltar	MI	48173	
City of Glendale Assessors Office	City Treasurer	5909 N MILW River Pkwy			Glendale	WI	53209	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
City of Grand Haven Assessors Office		519 Washington Ave			Grand Haven	MI	49417	
City of Grandville Assessors Office		3195 Wilson Ave SW			Grandville	MI	49418	
City of Grayling	Income Tax Division	PO Box 549			Grayling	MI	49738	
City of Hamilton		77 James St North Ste 220	PO Box 2040 Sln Lcd 1		Hamilton	ON	L8N 0A3	Canada
City of Hamtramck Assessors Office	Treasurer	3401 Evalaine St			Hamtramck	MI	48212-3315	
City of Hartford, Treasurer		109 N Main St			Hartford	WI	53027	
City of Hazel Park Assessors Office		111 E Nine Mile Rd			Hazel Park	MI	48030	
City of Holland Assessors Office		270 South River Ave			Holland	MI	49423-3299	
City of Huntington Woods		26815 Scotia Rd			Huntington Woods	MI	48070-1199	
City of Inkster		26215 Trowbridge			Inkster	MI	48141	
City of Ithaca, Assessors Office		129 W Emerson St			Ithaca	MI	48847	
City of Jackson	Andrew Wrozek Treasurer	161 W Michigan Ave			Jackson	MI	49201	
City of Keego Harbor PO Box 665		PO Box 665			Keego Harbor	MI	48320-0665	
City of Kentwood, Assessors Office		4900 Breton Ave SE	PO Box 8848		Kentwood	MI	49518-8848	
City of Kiel Assessors Office	Marilyn Jaschob	621 Sixth St Box 98			Kiel	WI	53042-0098	
City of Lansing	Income Tax Office	PO Box 19219			Lansing	MI	48901	
City of Lansing, Assessors Office	City of Lansing City Treasurer	124 Michigan Ave			Lansing	MI	48933-1698	
City of Lapeer Assessors Office		576 Liberty Park			Lapeer	MI	48446	
City of Lincoln Park Assessors Office	Patricia Luiko Treasurer	1355 Southfield Rd			Lincoln Park	MI	48146	
City of Livonia Assessors Office		33000 Civic Ctr Dr			Livonia	MI	48154	
City of Los Angeles, Office of Finance Business Tax		PO Box 53200			Los Angeles	CA	90053-0200	
City of Madison		210 Martin Luther King Jr Blvd	Rm 101		Madison	WI	53703-3342	
City of Madison Heights, Assessors		300 W 13 Mile Rd			Madison Heights	MI	48071	
City of Marysville, Assessors Office	Treasurers Office	1111 Delaware Ave			Marysville	MI	48040	
City of Mason		201 W Ash St	PO Box 370		Mason	MI	48854-0370	
City of Menasha, Assessors Office	Menasha City Treasurer	140 Main St			Menasha	WI	54952	
City of Milwaukee Treasurer	Wayne F Whitrow Treasurer	200 East Wells St			Milwaukee	WI	53202	
City of Moosejaw, Business License Department		228 Main St North			Moose Jaw	SK	S6H 3J8	Canada
City of Mt Pleasant, Assessors Office		401 N Main	PO Box 503		Mt Pleasant	MI	48804-0503	
City of Muskego Assessors Office	Treasurer	PO Box 749			Muskego	WI	53150-0749	
City of Muskegon Heights	Income Tax Division	2724 Peck St			Muskegon Heights	MI	49444	
City of Muskegon Heights Assessors Office	Income Tax Division	2724 Peck St			Muskegon Heights	MI	49444	
City of Muskegon Heights Income Tax Division		2724 Peck St			Muskegon Heights	MI	49444	
City of New London, Assessors Office	Income Tax Division	2724 Peck St			Muskegon Heights	MI	49444	
City of New York Property Tax	Clerk Treasurer	215 N Shawano St			New London	WI	54961	
City of Newburgh Tax Collector, County & City Real Property Tax		1 Ctr St 22nd Fl			New York	NY	10007	
City of North Muskegon		83 Broadway			Newburgh	NY	12550	
City of Novi, Assessors Office		1502 Ruddiman Dr			North Muskegon	MI	49445	
City of Oconomowoc, Assessors Office		215 W Main St			Northville	MI	48167	
City of Orange, Business License	Tax Processing	PO Box 674258			Detroit	MI	48267-4258	
City of Orchard Lake, Assessors Office		13600 Oak Park Blvd			Oak Park	MI	48237	
City of Otego, Assessors Office		PO Box 27			Oconomowoc	WI	53066	
City of Osego, Assessors Office		300 E Chapman			Orange	CA	92856-8124	
City of Pewaukee, Assessors Office	Kelly Tarczewski Treasurer	3955 Orchard Lake Rd			Orchard Lake	MI	48323	
City of Philadelphia	Revenue Department	117 E Orleans St			Osego	MI	49078-1199	
City of Plainwell, Assessors Office		W240N3065 Pewaukee Rd			Pewaukee	WI	53072	
City of Pleasant Ridge Assessors Office		PO Box 1018			Philadelphia	PA	19105-1018	
City of Plymouth, Assessors Office		2131 Pear St			Pinole	CA	94564	
City of Pontiac Treasurer		141 N Main St			Plainwell	MI	49080	
City of Port Huron		23925 Woodward			Pleasant Ridge	MI	48069	
City of Portland Assessors Office		201 S Main			Plymouth	MI	48170-1637	
City of Redwood, Business Tax Division	Income Tax Division	47450 Woodward Ave			Pontiac	MI	48342	
City of Regina	Income Tax Division	100 McMorran Blvd			Port Huron	MI	48060	
City of Riverview, Assessors Office		1017 Middlefield Rd			Portland	MI	48875	
		PO Box 5022			Redwood City	CA	94064	Canada
		14100 Civic Park Dr			Regina	SK	S4P 4J3	
					Riverview	MI	48193	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
City of Rochester, Treasurer		400 6th St			Rochester	MI	48307-1483	
City of Roseville, Assessors Office	Attn Catherine J Haugh	PO Box 674373			Detroit	MI	48267-4373	
City of Royal Oak, Assessors Office		PO Box 64			Royal Oak	MI	48068-0064	
City of Saginaw PO Box 5081	Income Tax Office	PO Box 5081			Saginaw	MI	48605	
City of Saint Louis Assessors Office		108 W Saginaw St			St Louis	MI	48880	
City of Saline Assessors Office		100 North Harris St			Saline	MI	48176-1642	
City of Santa Cruz, Business Tax		809 Ctr St			Santa Cruz	CA	95060	
City of Seymour, Assessors Office	Susan Garsow	238 N Main St			Seymour	WI	54165	
City of South Lyon, Assessors Office		335 S Warren			South Lyon	MI	48178	
City of Southfield, Assessors Office		26000 Evergreen Rd			Southfield	MI	48076	
City of Southgate, Assessors Office		14400 Dix Toledo			Southgate	MI	48195	
City of St Helens		266 Strand St			St Helens	OR	97051	
City of Standish Assessors Office		399 E Beaver St	PO Box 726		Standish	MI	48658	
City of Stanton Assessors Office		225 S Camburn St	PO Box 449		Stanton	MI	48888	
City of Sterling Heights, Assessors Office		Department 296201	PO Box 55000		Detroit	MI	48255-2962	
City of Sturgeon Bay, Assessors Office		421 Michigan St			Sturgeon Bay	WI	54235	
City of Sun Prairie City Treasurer		300 E Main St			Sun Prairie	WI	53590-2227	
City of Surrey	Tax Department	14245 56th Ave			Surrey	BC	V3X 3A2	Canada
City of Swartz Creek Assessors Office	Attn Tax Dept	8083 Civic Dr			Swartz Creek	MI	48473	
City of Sylvan Lake, Assessors Office		1820 Inverness Ave			Sylvan Lake	MI	48320	
City of Taylor, Assessors Office		PO Box 335			Taylor	MI	48180-0335	
City of Tolleason		9555 West Van Buren			Tolleason	AZ	85353	
City of Traverse A Assessors Office		400 Boardman Ave	PO Box 592		Traverse City	MI	49685-0592	
City of Trenton, Assessors Office		2800 3th St			Trenton	MI	48183	
City of Troy Assessors Office		500 W Big Beaver Rd			Troy	MI	48084-5285	
City of Ulica		1 Kennedy Plz			Ulica	NY	13502	
City of Vancouver		Esther Short Building 610 Esther			Vancouver	WA	98668	
City of Vernon		4305 Santa Fe Ave			Vernon	CA	90058	
City of Vernon, Health Department		4305 S Santa Fe Ave			Vernon	CA	90058	
City of Vernon, Unified Program Agency		4305 S Santa Fe Ave			Vernon	CA	90058	
City of Victorville, Business License					Vernon	CA	90058	
Department		14343 Civic Dr			Victorville	CA	92393	
City of Walker Assessors Office	Daniel M Devries Treasurer	4243 Remembrance Rd NW			Walker	MI	49534-7502	
City of Walked Lake, Assessors Office	Drawer No 3092	PO Box 79001			Detroit	MI	48279-3092	
City of Warren, Assessors Office		1 City Square Ste 200			Warren	MI	48093-2395	
City of Watertown, Assessors Office		PO Box 477			Watertown	WI	53094	
City of Waukesha, Assessors Office	Thomas E Neill	201 Delatfield St			Waukesha	WI	53188-3693	
City of Wayland Assessors Office		103 S Main St			Wayland	MI	49348	
City of Wayne, Assessors Office	Treasurers Office	3355 South Wayne Rd			Wayne	MI	48184	
City of West Bend, Assessors Office	Suzanne Bartell Finance Admin	1115 S Main St			West Bend	WI	53095	
City of Westland, Assessors Office	Treasurers Office	36601 Ford Rd			Westland	MI	48185	
City of Weyauwega, Assessors Office		PO Box 578			Weyauwega	WI	54983	
City of Weyauwega, Community Services					Weyauwega	WI	54983	
Department		18 30 Fort St			Winnipeg	MB	R3C 4X3	Canada
City of Winnipeg, Municipal School		Main Fl City Hall 510 Main St			Winnipeg	MB	R3B 3M2	Canada
City of Wixom, Assessors Office		PO Box 79001			Detroit	MI	48279-3096	
City of Wyoming, Assessors Office	Drawer No 3096	1155 28th ST SW	PO Box 905		Wyoming	MI	49509-0905	
City of Yorba Linda, Business License					Yorba Linda	CA	92885-8714	
Department		4845 Casa Loma Ave			Yorba Linda	CA	92885-8714	
City of Farmington Hills		31555 W Eleven Mile Rd			Farmington Hills	MI	48336-1165	
City of Farmington Hills		23600 Liberty St			Farmington	MI	48335	
City of Farmington Shores, Assessors Office		2743 Henry St No 302			Muskegon	MI	49441	
City of Ridgecrest		100 W California Ave			Ridgecrest	CA	93555	
CJ Rock N Stop		103 W Broadway			Rock Springs	WI	53961	
Clare, City of		202 W Fifth St			Clare	MI	48617-1490	
Clark MI		519 Commerce Rd			Commerce	MI	48382	
Clark, Daniel	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Clark, Michael	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Clarkston, City of		375 Depot Rd			Clarkston	MI	48346	
Classic Auto Body		1505 Garfield Rd N			Traverse City	MI	49686-5111	
Classic Truck Body Werks		1505 Garfield Rd			North Traverse City	MI	49686	
Clawson, City of	Assessors Office	425 N Main St			Clawson	MI	48017	

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First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Clawson, City of		425 N Main St			Clawson	MI	48017	
Clay County	Assessors Office	PO Box 134			Clay Center	NE	68933	
Clay County	Clay TWP Treasurer	PO Box 134			Clay Center	NE	68933	
Clay TWP Treasurer	Assessors Office	PO Box 429			Clay Twp	MI	48001	
Clay TWP Treasurer	Assessors Office	PO Box 429			Clay Twp	MI	48001	
Clayton, Township of	Assessors Office	2011 S Morrish Rd			Swartz Creek	MI	48473	
Clayton, Township of	Assessors Office	2011 S Morrish Rd			Swartz Creek	MI	48473	
Clean Cut Landscape		8406 N Armstrong Ave			Clovis	CA	93619	
Clean Rental Services Inc		8406 N Armstrong Ave			Bakersfield	CA	93309	
Clear Channel Radio B93		PO Box 46886			Twin Oaks	PA	19014	
Clement Township Treasurer	Assessors Office	77 Monroe Ctr Ste 1000			Grand Rapids	MI	49303	
Clement Township Treasurer	Assessors Office	1497 E M 30			Alger	MI	48610	
Cleophus Ashburn		1497 E M 30			Alger	MI	48610	
Cleve & Robin Inc		2457 Edsel			Detroit	MI	48217	
Clinton Township	Assessors Office	1173 Hwy 2861			Comanche	TX	76442	
Clinton Township	Assessors Office	1501 Bailey Rd			Comins	MI	48619	
Clinton, Charter Township of		1501 Bailey Rd			Comins	MI	48619	
Clio, City of	Assessors Office	40700 Romeo Plank Rd			Clinton Township	MI	48038	
Clio, City of	Assessors Office	505 W Vienna St			Clio	MI	48420	
CM Developments LLC		505 W Vienna St			Clio	MI	48420	
CM Trucking		N7577 Lower Cliff Rd			Sherwood	WI	54169	
CM Trucking		4353 Shianne St			Union Grove	WI	53182	
CMS Land		4353 Shianne St			Menomonee Falls	WI	53051	
Coachs Corner		1 Energy Plz	Rm A EP9 459		Jackson	MI	49201	
Coast Counties Peterbilt Paclease		210 4th St N			Aitkin	MN	56431	
Coast Counties Peterbilt Paclease		PO Box 757			Fremont	CA	94538	
Coast Guard Festival		PO Box 757			San Jose	CA	95106	
Coborns Incorporated		113 N 2nd St			Grand Haven	MI	49415	
COBRA Administration -- Innovo Benefits Administration		1445 E Hwy 23	PO Box 6146		St Cloud	MN	56302-6146	
Coca Cola Enterprises Inc		8220 Commonwealth Dr Ste 150			Eden Prairies	MN	55344	
Cogeco		11800 W Brown Deer Rd			Milwaukee	WI	53224	
COHEN & MALAD LLP	RE THE LANESVILLE FOOD MART	100 University Ave 9th Fl	ONE INDIANA SQUARE	STE 1400	Toronto	ON	M5J 2Y1	CANADA
COHEN, MILSTEIN, HAUSFELD & TOLL, PLLC	RE WILSON FARMS INC	ATTN IRWIN LEVIN SCOTT	ONE EMBARCADERO CTR	STE 2440	INDIANAPOLIS	IN	46204	
COHEN, MILSTEIN, HAUSFELD & TOLL, PLLC	RE WILSON FARMS INC	ATTN MICHAEL P LEHMANN	1100 NEW YORK AVE NW		SAN FRANCISCO	CA	94111	
Coke County Tax Office	Assessors Office	13 East 7th St			WASHINGTON	DC	20005	
Coke County Tax Office	Assessors Office	13 East 7th St			Washington	DC	20005	
Cold Storage Buildings Inc		1115 4th St			Robert Lee	TX	76945	
Cole, Andrew	c/o Arctic Glacier Inc MI Region	1944 McGregor			Robert Lee	TX	76945	
Coleman, City of	Kathleen Lewis Treasurer	201 E Railway			Port Huron	MI	48060	
Collin Hunter		1472 S Thendara Rd			Port Huron	MI	48198	
Collins, John	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Ypsilanti	MI	48198	
Colony Liquor	c/o Arctic Glacier MI Region	1755 Yeager St			Coleman	MI	48618	
Colorado Secretary of State	Assessors Office	15704 35Th Ave No			Grayling	MI	49738	
Columbia County Oregon	Assessors Office	1700 Broadway			Port Huron	MI	48060	
Columbia County Tax Collector	Assessors Office	230 Strand St			Port Huron	MI	48060	
Columbia County Tax Collector	Assessors Office	230 Strand St			Plymouth	MN	55447	
Columbia Development Inc		230 Strand St			Denver	CO	80290	
Columbia Development Inc		No 504 1367 West Broadway			St Helens	OR	97051	
Columbia Telephone Co Inc	John Calhoun Treasurer	PO Box 766			St Helens	OR	97051	
Columbia Township	Assessors Office	8500 Jefferson Rd			St Helens	OR	97051	
Columbia Township	Assessors Office	John Calhoun Treasurer	8500 Jefferson Rd		St Helens	OR	97051	
Columbia Township Treasurer	Christina Parmenter Treasurer	6393 Ctr St			St Helens	OR	97051	
Columbia Township Treasurer	Assessors Office	Christina Parmenter Treasurer	6393 Ctr St		St Helens	OR	97051	
Columbiaville, Village of	Assessors Office	4605 Pine St	PO Box 100		Vancouver	BC	V6H 4A7	CANADA
Comanche County Courthouse	Assessors Office	101 W Central			Vancouver	BC	V6H 4A7	
Comanche County Courthouse	Assessors Office	101 W Central			Clackamas	OR	97015	
Combined Insurance Co		1000 N Milwaukee Ave			Clackamas	OR	97015	
Combined Insurance Co		1000 N Milwaukee Ave			Brooklyn	MI	49230	
					Brooklyn	MI	49230	
					Unionville	MI	48767	
					Unionville	MI	48767	
					Columbiaville	MI	48421	
					Columbiaville	MI	48421	
					Comanche	TX	76442	
					Comanche	TX	76442	
					Glenview	IL	60025	

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First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Comcast		PO Box 3005			Southeastern	PA	19398-3005	
Comcast		PO Box 34744			Seattle	WA	98124-1744	
Comflort Inn Port Huron		1700 Yeager St			Port Huron	MI	48060	
Comins Township	Assessors Office	Elisworth Handrich Treasurer	1424 Weaver Rd		Fairview	MI	48621	
Comins Township	Elisworth Handrich Treasurer				Fairview	MI	48621	
Comite de gestion de la taxe scola		PO Box 11043 DOWNTOWN			Montreal	QC	H3C 4X8	CANADA
Commerce, Charter Township of	Assessors Office	Dept 116801	PO Box 67000		Detroit	MI	48267-1168	
Commerce, Charter Township of	Dept 116801				Detroit	MI	48267-1168	
Commercial Ice & Refrigeration		5031 N Custer			Monroe	MI	48162	
Comptroller of Maryland		Revenue Administration Division			Annapolis	MD	21411-0001	
Comptroller of Maryland		PO Box 17132			Baltimore	MD	21297-0175	
Comptroller of Public Accounts	Revenue Administration Department				Austin	TX	78714-9348	
Comptroller of Public Accounts		PO Box 149348			Austin	TX	78714-9348	
Con Edison		PO Box 13528 Capitol Station			New York	NY	10116-1702	
Con Edison		JAF Station	PO Box 1702		New York	NY	10116-1702	
Con Edison		4 Irving Pl	PO Box 1702		New York	NY	10166-1702	
Con Edison		4 Irving Pl			Brooklyn	NY	11237	
Con Edison		1705 Danton St	9th Fl South		New York	NY	10003	
Conaway Ice Distributing Co		36616 Plymouth			Vernon	CA	90058	
Concentra Medical Centers Livonia		PO Box 5106			Livonia	MI	48150	
Concentra Southfield		121 South Roberts	PO Box 68		Southfield	MI	48086-5106	
Concho County Appr Dist	Assessors Office	121 South Roberts	PO Box 68		Paint Rock	TX	76866	
Concho County Appr Dist					Paint Rock	TX	76866	
Concord Disposal Service		PO Box 5397			Fremont	CA	94538	
Concord Township	Assessors Office	289 Village Ln	PO Box 491		Concord	MI	49237	
Concord Township	Assessors Office	289 Village Ln			Concord	MI	49237	
Concord, Village of		110 Hanover St	PO Box 306		Concord	MI	49237	
Congdon, Flaherty, O'Callaghan, Reid, Donlon, Travis & Fishinger	RE Baker Amelia	ATTN Robert T Krause	333 Earle ovington Blvd Ste 502		Uniondale	NY	11530-3625	
Connecticut Secretary of State		30 Trinity St			Hartford	CT	06115-0470	
Consumer Taxation Branch		PO BOX 9443 STN PROV			Victoria	BC	V8W 9W7	CANADA
Consumers Energy					Lansing	MI	48937-0001	
Continental Airlines Inc	Attn Manager Contract Sales & Service	1600 Smith St			Houston	TX	77002	
Continental Alarm & Detection		4544 South 133rd St	PO Box 45977		Omaha	NE	68137-0977	
Continental Carbonic Products Inc		Department 5105			Omaha	NE	68127-1700	
Contra Costa	Assessors Office	PO Box 7002			San Francisco	CA	94120-7002	
Contra Costa County Tax Collector	Assessors Office				San Francisco	CA	94120-7002	
Contra Costa County Tax Collector		PO Box 7002			San Francisco	CA	94120-7002	
Contra Costa Water District		1331 Concord Ave	PO Box H20		Concord	CA	94524-2099	
Control System Integrators Inc		7701 Northport Dr			Lansing	MI	48917	
Conway Beam Leasing Inc		2674 West Henrietta Rd			Rochester	NY	14623	
Copy Cat Sign & Print		914 Gratiot Blvd			Marysville	MI	48040	
Copy Shop, The		403 Pensular Ave			Grayling	MI	49739	
Corcoran Bottle Shop		19905 75Th Ave			Corcoran	MN	55340	
Corcoran Fleet Services LLC		147 Conchester Hwy			Twin Oaks	PA	19014	
Cork & Barrel Wine & Spirits		7057 10th St N			Oakdale	MN	55128	
Corning City School District		1 Civic Ctr Plz			Corning	NY	14830	
Corning City School District Binghamton	Corning CSD	Dept No 117048/PO Box 5208			Binghamton	NY	13902-5208	
Corning, City of	Assessors Office	1 Civic Ctr Plz			Corning	NY	14830	
Corning, City of Water & Sewer		550 Pendant Dr			Edmonton	AB	L5T 2W6	CANADA
Corporate Express Mississauga ON		550 Pendant Dr			Mississauga	ON	L5T 2W6	CANADA
Corporate Express Mississauga ON		550 Pendant Dr			Surrey	BC	L5T 2W6	CANADA
Corporate Express Mississauga ON		550 Pendant Dr			Chatham	ON	L5T 2W6	CANADA
Corporate Express Mississauga ON		PO Box 30054			Lansing	MI	48909	
Corporation Division		ATTN THOMAS J MOMJIAN	111 PRESIDENTIAL BLVD	STE 233	BALA CYNWYD	PA	19004	
COSS & MONJIAN LLP	RE BEDROS INC D/B/A GEORGES DRESHTOWN SHOP N BAG							
Couche Tard Inc		Ste 400 4th Fl	305 Milner Ave		Toronto	ON	M1B 3V4	Canada
Couche Tard Inc		Ste 400 4th Fl	305 Milner Ave		Toronto	ON	M1B 3V4	Canada
Couche Tard Rebate Inc		4204 boulevard Industriel			Laval	QC	H7L 0E3	Canada
Couche Tard Rebate Inc		4204 boulevard Industriel			Laval	QC	H7L 0E3	Canada

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Couche Tard/Macs S E C		1600 boul Ste Martin Est Tour B			Laval	QC	H7G 4S7	Canada
COUGHLIN STOIA GELLER RUDMAN & ROBBINS LLP	RE COBBLESTONE TEQUESTA LLC D/B/A TEQUESTA CITGO	Bureau 200 ATTN PATRICK COUGHLIN DAVID W MITCHELL MARY 1600	655 WEST BROADWAY STE 1600		SAN DIEGO	CA	92101	
Country Fresh LLC		355 Mart St			Grand Rapids	MI	49548	
County of Orange, John Wayne Airport	Attn Don Horn	18601 Airport Way			Santa Ana	CA	92707	
County of Orange, John Wayne Airport	Attn Holly Felipe	3160 Airway Ave			Costa Mesa	CA	92626	
County of San Bernardino		777 East Rialto Ave			San Bernardino	CA	92415-0720	
County of San Diego, Department of Environmental Health		PO Box 129261			san Diego	CA	92112-9261	
County Sanitation Districts of Los Angeles County		1955 Workman Mill Rd	PO Box 4998		Whittier	CA	90607-4998	
Covanta Energy		PO Box 30877			Mamaroneck	NY	10543-2313	
Covenant Occupational Health		600 Irving St			Saginaw	MI	48602	
Cowley County Treasurers Office	Assessors Office	PO Box 744			Winfield	KS	67156	
Cowley County Treasurers Office		PO Box 744			Winfield	KS	67156	
Cox Business Services		PO Box 248871			Oklahoma City	OK	73124-8871	
Cox Business Services		PO Box 2742			Omaha	NE	68103-2742	
Coyote Liquor Rebate		18740 Robinson St			Dayton	MI	55327	
CP Company dba C T Power & Iceberg Enterprises		5100 East 58th Ave			Tolleson	AZ	85353	
CP Company dba C T Power & Iceberg Enterprises		5100 East 58th Ave			Commerce City	CO	80022	
CRA		325 Broadway			Winnipeg	MB	R3C 4T4	CANADA
Crane County	Assessors Office	PO Box 878			Crane	TX	79731	
Crawford County Avalanche		PO Box 490			Grayling	MI	49738	
Crawford Door Co Kimball		Overhead Door of St Clair	5400 Lapeer Rd		Kimball	MI	48074	
Crawford Door Sales Inc		18095 Shorwood Ave	PO Box 34577		Detroit	MI	48234	
Crawford Door Sales Ypsilanti		334 East Michigan			Ypsilanti	MI	48198	
Crawford, Ross	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Creative Designs By Gary		1719 Edison Blvd			Burbank	CA	91505	
Creative Designs By Gary		1719 Edison Blvd			Van Nuys	CA	91401	
CRIDEN & LOVE, PA	RE CHI MAR ENTERPRISES INC	ATTN KEVIN LOVE	7301 WEST 57TH ST STE 515		SOUTH MIAMI	FL	33143	
Crittendon Hospital Medical Center		1101 W University			Rochester Hills	MI	48307	
Croak, Gonzalez & Ecklerle, Attorneys at Law	Attn Robert A Gonzalez Esq	4703 Monona Dr			Madison	WI	53716	
Crockett County	Assessors Office	Drawer H			Ozona	TX	76943	
Crosby Central Appraisal District	Assessors Office	PO Box 505			Crosbyton	TX	79322-0505	
Crosby Central Appraisal District		PO Box 505			Crosbyton	TX	79322-0505	
Cross Plains, Village of	Assessors Office	Village Treasurer	2417 Brewery Rd		Cross Plains	WI	53528	
Cross Village Township		6600 Oak Dr			Harbor Springs	MI	49740	
Cross, Aaron	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Crossroads Liquor Rebate Victoria		7999 Victoria Dr			Victoria	MN	55387	
Crown Credit Company		PO Box 640352			Cincinnati	OH	45264-0352	
Crown Lift Trucks		PO Box 641173			Vernon	CA	90058	
Crystal Cool	C/O Community Shores Bank	1030 W Norton Ave			Muskegon	MI	49441	
Crystal Cool	Community Shores Bank	Attn John Clark	Attn John Clark		Muskegon	MI	49441	
Crystal Cool Recurring Batch Only	Community Shores Bank	1754 Alpine Ave NW			Grand Rapids	MI	49504	
Crystal Flash Energy		2389 St Paul Rd			West Point	IA	52656	
Crystal Ice DKAMMD, Inc		CP 1200 succursale Terminus			Quebec	QC	G1K 7E2	CANADA
CSST		357 Oak Point Hwy			Winnipeg	MB	R2R 1T9	CANADA
CTS Lease		357 Oak Point Hwy			Winnipeg	MB	R2R 1T9	Canada
CTS Lease & Rental		357 Oak Point Hwy			Winnipeg	MB	R2R 1T9	Canada
CTS Lease & Rental		357 Oak Point Hwy			Winnipeg	MB	R2R 1T9	Canada
CTS Lease & Rental Regina		520 Park St			Regina	SK	S4N 0T6	CANADA
CTS Lease & Rental Winnipeg		357 Oak Point Hwy			Winnipeg	MB	R2R 1T9	Canada
Cudahy, City of	Assessors Office	PO Box 100510			Cudahy	WI	53110-6108	
Culligan of Greenwood/Rockford		817 S Lafayette			Greenville	MI	48838	
Culligan of Lansing		3460 Dunkel Rd			Lansing	MI	48911-4215	
Culver City, City of	Business Tax Division	9770 Culver Blvd			Culver City	CA	90232	
Cumming Township	Assessors Office	PO Box 498			Rose City	MI	48654	
Cumming Township		PO Box 498			Rose City	MI	48654	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Cummings, Andrea	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Cummins Bridgeway LLC	Department No. 226801	PO Box 67000			Detroit	MI	48267-2268	
CUNEO, GILBERT & LADUCA, LLP	RE WILSON FARMS INC	ATTN JONATHAN W CUNEO	507 C ST NE		WASHINGTON	D C	20002	
Curry County Treasurer	Assessors Office	PO Box 897			Clovis	NM	88102-0897	
Curry County Treasurer		PO Box 897			Clovis	NM	88102-0897	
Custom Steel Manufacturing Ltd	Attn Ian Southcott	15 Bury St			Winnipeg	MB	R3E 2X7	Canada
Cylon, Town of		E 2830 N County Rd P			Menomonie	WI	54751	
CYENERGY		Cynergy Comm Net Inc			Burt Lake	MI	49717	
CynergyComm net		PO Box 4163			Burt Lake	MI	49717	
Cynthia Hughes		2924 St James Crescent			Regina	SK	SAV 2Z1	Canada
CYR Truck Line		PO Box 208			West St Paul	MN	55118	
D & H Kenworth Sales & Service Inc DO NOT USE		3031 Wyoming			Dearborn	MI	48120	
D & K Truck Company		319 E North St	PO Box 24006		Lansing	MI	48909	
D & L Liquor Rebate		971 County Rd E East			Vadnais Heights	MI	55127	
D Warkeintn Distributing Ltd		34 Cherrywood Ave			Leamington	ON	N8H 4Z9	CANADA
DACO Detroit Air Compressor Company		3205 Bermuda			Ferdale	MI	48220	
DAGosino General Contractors Inc		803 Linden Ave			Rochester	NY	14625	
Dairy Mart Accrual		5105 Wolff Rd			Dubuque	IA	52003-772	
Daisy Mart Accrual		Ste 400 4th Fl	305 Milner Ave		Toronto	ON	M1B 3V4	Canada
Daisy Mart Accrual		Ste 400 4th Fl	305 Milner Ave		Toronto	ON	M1B 3V4	Canada
Dakota County		1590 Hwy 55			Hastings	MN	55033-2372	
Dakota County Treasurer	Assessors Office	PO Box 863			Dakota City	NE	68731-0863	
Dakota Liquors Rebate		14065 Commerce Ave NE			Prior Lake	MN	55372	
Damour, Michael	c/o Arctic Glacier MI Region	427 S UI 75 Business Loop			Grayling	MI	49738	
Dane County Treasurer		210 Martin Luther King Jr Blvd			Madison	WI	53703	
Dane County Treasurer		210 N Gould ST			Owosso	MI	48867	
Dane County Treasurer		210 N Gould ST			Owosso	MI	48867	
Daniel H Vaught		79 Grand Ave			Oroville	CA	95965	
Dannekers Discount		793 Randolph Ave			St Paul	MN	55102	
Dannenber, Joe	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Danny R Hartman, Jr		2739 12th St SW			Cedar Rapids	IA	42404	
Darien, Town of	Assessors Office	Town Hall			Darien	CT	06820	
Dave Zammitt		7165 2nd St			Lakeport	MI	48059	
Daves Sandblasting & Painting	Dave Dermond	5231 S Central Ave			Ceres	CA	95307	
Daves Super Service LLC		PO Box 107			Coleman	MI	48616	
Dawson Co Central Appr Dist	Assessors Office	Attn Norma Brock	1806 Lubbock Hwy		Lamesa	TX	79331-0797	
Dawson Co Central Appr Dist	Attn Norma Brock	1806 Lubbock Hwy			Lamesa	TX	79331-0797	
Dawson Co Central Appr Dist	Assessors Office	700 N Washington	Rm B		Lexington	NE	68850	
Dawson County Treasurer		ATTN Lorraine Bellard	7 Times Squar		New York	NY	10036	
Day Piney LLP	RE Geysir Sales Corporation Inc	ATTN Lorraine Bellard			Dayton	MN	55327	
Dayton Liquor		13691 Balsam Ln N			Lansing	MI	48912	
DBI Business Interiors		912 E Michigan Ave			Lansing	MI	48912	
DC Tel		103 20678 Duncan Way			Langley	BC	V3A 7A3	Canada
De Lage Landen Financial Services		1235 North Service Rd W	Ste 100		Oakville	ON	L6M 2W2	Canada
Canada Inc		140 E 3rd St	PO Box 2298		Hereford	TX	79045	
Deaf Smith Co Appraisal Dist	Assessors Office	140 E 3rd St	PO Box 2298		Hereford	TX	79045	
Deaf Smith Co Appraisal Dist		140 E 3rd St	PO Box 2298		Hereford	TX	79045	
Dean, Cory Jr	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Dean, Jeff	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Dearborn Heights, City of	Assessors Office	6045 Fenton			Dearborn Heights	MI	48127	
Dearborn Heights, City of	Assessors Office	6045 Fenton			Dearborn Heights	MI	48127	
Dearborn, City of Tax	Assessors Office	Tax Administration Services	PO Box 700		Dearborn	MI	48121-0700	
Dearborn, City of Tax	Tax Administration Services	PO Box 700			Dearborn	MI	48121-0700	
Dearborn, City of Ticket & Fines		19th District Ct	16077 Michigan Ave		Dearborn	MI	48126	
Debra Jankens		3786 Kawkawlin River Dr			Bay City	MI	48706	
Deep River Township Treasurer	Assessors Office	PO Box 440			Sterling	MI	48659	
Deep River Township Treasurer	Assessors Office	PO Box 440			Sterling	MI	48659	
DeFrance, Jeremy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
DeLaue, City of	Assessors Office	500 Genesee St			Delafield	WI	53018	
DeLau Fire Services Inc		823 Terminal Rd			Lansing	MI	48906	
Delaware	Division of Revenue	PO Box 8750			Wilmington	DE	19899-8750	
Delaware County Answering		Three North Line Rd	at West Chester Pike		Newtown Square	PA	19073	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Delaware County Treasurer		201 West Front St			Media	PA	19063	
Delaware County, Treasurer of		360 N Middletown Rd	PO Box 1886		Media	PA	19063-8886	
Delaware Township	Helen Warczinsky Treasurer Assessors Office	2670 Ridley Rd	2670 Ridley Rd		Palms	MI	48465	
Delaware, Division of Corporations	Assessors Office	PO Box 898			Dover	DE	19903	
Delta Charter Township		7710 W Saginaw Hwy			Lansing	MI	48917	
Delta Charter Township		7710 W Saginaw Hwy			Lansing	MI	48917	
Delta Denial		3560 Delta Dental Dr			Eagan	MN	55122-3166	
Delta Door Sales Inc	Michigan Saginaw Division	2835 Universal Dr			Saginaw	MI	48603	
Delta Packaging Products Inc		14110 S Broadway			Los Angeles	CA	90061	
Dellon, Town of	Assessors Office	Carol Wormet Treasurer	PO Box 148		Lake Delton	WI	53940	
Dennal Services		Ste 150	7155 Jorgensen Ln S		Traverse City	MI	49684	
Dennis Brothers Liquors Inc		7155 Jorgensen Ln S			Cottage Grove	MI	55016	
Dennis Brothers Liquors Inc		300 West 7th St	PO Box 3376		Cottage Grove	MN	55016	
Dennis Supply Company All Locations		3560 Delta Dental Dr			Stoux City	IA	51102	
Dental Delta Dental		10101 boul Lois Lafontaine			Eagan	MIN	55122-3166	
DEPANNEUR VOISIN	Depanneur Voisin	10101 boul Lois Lafontaine			Anjou	QC	H1J 2E8	Canada
DEPANNEUR VOISIN	Depanneur Voisin	33 King St West			Anjou	QC	H1J 2E8	Canada
Department of Finance		PO Box 5070			Oshawa	ON	L1H 8H5	CANADA
Department of Finance		PO Box 25127			Kingston	NY	12402-5070	
Department of Financial Institutions		PO Box 7846			Santa Fe	NM	87504-5127	
Department of Revenue		PO Box 29079			Madison	WI	53707-7846	
Department of Revenue	Colorado Department of	PO Box 10468			Phoenix	AZ	85038-9079	
Department of Revenue		PO Box 19008			Denver	CO	80261-0006	
Department of Revenue		915 SW Harrison St			Des Moines	IA	50306-0468	
Department of Revenue		PO Box 7010			Springfield	IL	62794-9008	
Department of Revenue		PO Box 700			Topeka	KS	66699-4000	
Department of Revenue		PO Box 94818			Boston	MA	02204	
Department of Revenue		955 Ctr St NE			Jefferson City	MO	65105-0700	
Department of Revenue		PO Box 280708			Lincoln	NE	68509-4818	
Department of Revenue		PO Box 1660			Salem	OR	97301-2555	
Department of Revenue		PO Box 200			Harrisburg	PA	17128-0708	
Department of Revenue		PO Box 8908			Philadelphia	PA	19105-1660	
Department of Revenue		1305 E Walnut			Philadelphia	PA	19105-0200	
Department of Revenue		915 SW Harrison St			Madison	WI	53708-8908	
Department of Revenue		PO BOX 280901			Des Moines	IA	50319	
Department of Revenue		PO Box 47476			Topeka	KS	66625-9000	
Department of Revenue		PO Box 8902			HARRISBURG	PA	17128-0901	
Department of Revenue & Regulation		445 E Capitol Ave			Olympia	WA	98504-7476	
Department of Revenue Services		25 Sigourney St			Madison	WI	53708	
Department of State		NORTH OFFICE BUILDING			Pierre	SD	57501-3185	
Department of Taxation		PO Box 3559			Hartford	CT	06106	
Department of Taxation		PO Box 27			HARRISBURG	PA	17120	
Department of Taxation & Finance		PO Box 1500			Honolulu	HI	96811-3559	
Department of Taxes		WA Harriman Campus			Columbus	OH	43216-0027	
Department of the Attorney General	Attn David Louie	133 State St			Richmond	VA	23218-1500	
Department of the Treasury	Internal Revenue Service	425 Queen St			Albany	NY	12227	
Department of Treasury	Internal Revenue Service	PO Box 30783			Mompeller	VT	05633-1401	
Department of Treasury		Michigan Department of			Honolulu	HI	96813	
Department of Treasury, Division of Revenue		PO Box 252			Cincinnati	OH	45999-0031	
Dependable Cleaning Carpet & Upholstery Co Inc		PO Box 302			Lansing	MI	48909	
Dermody Truck Sales Inc		1555 Michigan Rd			Lansing	MI	48922	
Desert Mountain Ice, LLC		1456 28th St SW	PO Box 9069		Trenton	NJ	08646	
Detroit Door & Hardware Company use		Ste No 1102D 500 Eau Claire			Trenton	NJ	08646-0302	
USA 14865		111 East 12 Mile Rd			Port Huron	MI	48060	
Detroit Fire Extinguisher Company Inc		6318 14th St			Grand Rapids	MI	49509	
					Calgary	AB	T2P 3R8	Canada
					Madison Heights	MI	48071	
					Detroit	MI	48208	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Detroit Newspaper Partnership		PO Box 79001			Detroit	MI	48279-7713	
Detroit Petty Cash	c/o Arctic Glacier MI Region	Detroit Petty Cash Acct			River Rouge	MI	48218	
Detroit, City of		105 Coleman A Young Municipal			Detroit	MI	48226	
Detroit, City of Dept 131901	Department 131901 Income Tax	PO Box 67000			Detroit	MI	48267-1319	
Detroit, City of Room 136	Coleman A Young Municipal Ctr	2 Woodward Ave			Detroit	MI	48226	
Detroit, City of Treasurer	Assessors Office	PO Box 673553			Detroit	MI	48267-3553	
Detroit, City of Treasurer		PO Box 673553			Detroit	MI	48267-3553	
Dex Media East Inc		PO Box 78041			Phoenix	AZ	85062-8041	
Dex Media West Inc		PO Box 79167			Phoenix	AZ	85062-9167	
Dex One		PO Box 9001401			Louisville	KY	40290-1401	
Dick DeVisser		736 Norton Dr			Kalamazoo	MI	49001	
Dickens County Appraisal District	Assessors Office	PO Box 180			Dickens	TX	79229-0180	
Dickens County Appraisal District		PO Box 180			Dickens	TX	79229-0180	
Dickinson County	Assessors Office	109 E 1st St Ste 103			Abilene	KS	67410	
Dicks		1121 Main St			River Falls	WI	54022	
Dicks Food Market MI		1623 142nd St			Dorr	MI	49323	
Diesel Truck Sales		2619 N Washington Ave	PO Box 1428		Saginaw	MI	48605	
Dinos		3494 Barber Rd			Bay City	MI	48706	
Direct Energy		PO Box 2427			Edmonton	AB	T5J 2R4	CANADA
Dirosa Welding		PO Box 515			Kalkaska	MI	49646	
Distagio Rebate		1225 rue Volta			Boucherville	QC	J4B 7M7	Canada
Distagio Rebate		1225 rue Volta			Boucherville	QC	J4B 7M7	
District of Willow Creek No 26, Assessors Office		No 26 Hwy 520 West			Claresholm	ALBERTA	T0L 0T0	Canada
Division of Corporations		PO Box 888			Dover	DE	19903	
Division of Revenue		PO Box 2044			Wilmington	DE	19899-2044	
Division of Revenue Services		PO Box 150406			Hartford	CT	06115-0406	
Division of Taxation		PO Box 666			Trenton	NJ	08646-0666	
Dixon County Treasurer	Assessors Office	PO Box 416			Ponca	NE	68770	
DJs Liquor Outlet Inc	Highway 371	406 Wren Trail NW			Backus	MN	56435	
DJs Liquor Outlet Inc		406 Wren Trail NW			Backus	MN	56435	
DMV Renewal 94294 0894		PO Box 942894			Carson	CA	90746	
Docken & Company	RE 1008021 Alberta Ltd	ATTN Clint Cocken Q C	Barristers & Solicitors	900 800 6th Ave SW	Calgary	AB	T2P 3G3	CANADA
Dodge County Treasurer	Assessors Office	435 N Park	PO Box 999		Fremont	NE	68026-0999	
Dohrn Transfer Company	TGM Properties	Box 1001			Spencer	IA	51301	
DON BRYANT AND REENERS	ATTN DON BARRETT	ATTN DON BARRETT	4040 CT SQUARE NORTH		LEXINGTON	MS	39095	
DONALD AMAMGBO	RE DENNIS PATRICK	ATTN DONALD AMAMGBO	123 OAKPOST		OAKLAND	CA	94621	
DONALD AMAMGBO	RE KAREN DAVIS	ATTN DONALD AMAMGBO	123 OAKPOST		OAKLAND	CA	94621	
Done Rite Building Services Inc		PO Box 1401			Skippack	PA	19474-1401	
Dons Disposal Inc		PO Box 1231			Taylor	MI	48180	
Doorways of the North Inc Houghton								
Lake Doors		2306 Industrial Dr			Grayling	MI	49738	
Dorr Standard Service		1831 142nd Ave			Dorr	MI	49323	
Doug Ferns LLC		2840 4th St South			St Cloud	MN	56387	
Doug Handios dba Carroll Ice		623 W 18th St			Carroll	IA	51401	
Douglas County Treasurer	Assessors Office	RM H03	1819 Farnam St		Omaha	NE	68183	
Douglas County Treasurer	Assessors Office	1819 Farnam St			Omaha	NE	68183	
Douglass Township	Assessors Office	3589 N Sheridan Rd			Stanton	MI	48888	
Douglass Township	Assessors Office	3589 N Sheridan Rd			Stanton	MI	48888	
Downriver Refrigeration Supply Co		38170 N Executive Dr			Westland	MI	48185	
Drug Screen Plus 3625		3625 Clyde Park SW Ste B			Grand Rapids	MI	49509	
Drug Screens Plus 3637		3637 Clyde Park SW Ste C			Grand Rapids	MI	49509-4095	
DS Waters of America Atlanta		5660 New Northside Dr Ste 500			Atlanta	GA	30328	
DS Waters of America Dallas		PO Box 660579			Dallas	TX	75266	
DS Waters of America Inc Atlanta		5660 New Northside Dr			Atlanta	GA	30328	
DTE Energy	One Energy Plz	PO Box 67 069A			Detroit	MI	48226-1221	
DTE Energy PO Box 67 069A remit		5615 M 72 West			Detroit	MI	48267-0069	
Dubois Lumber Company 5615		6593 West M 72			Grayling	MI	49738	
DuBois Lumber Company 6593		6593 West M 72			Grayling	MI	49738	
DuBois Lumber Company 6593 Rental		720 Central Ave	POBOX5001		Grayling	MI	49738	
Dubuque Co Treasurer		50 W 13th St	PO Box 1063		Dubuque	IA	52004-5001	
Dubuque, City of					Dubuque	IA	52004-1063	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Duke Company, The	American Rentals LLC	PO Box 92280			Rochester	NY	14692-2280	
DUNLNEY LAW FIRM, LLP	RE WINNIG	ATTN JOSEPH RATCLIFF	PO Box 188		TUNICA	MS	38676-0188	
Dundee Township	Linda S Sontag	179 Main St			Dundee	MI	48131	
DUNLANEY LAW FIRM LLP	Assessors Office		179 Main St		Dundee	MI	48131	
DUNLANEY LAW FIRM LLP	RE WILTON E SPENCER JR	ATTN JOSPEH R DUNLANEY	986 HARRIS ST	PO BOX 188	TUNICA	MS	38676	
Dunn County Treasurer	Personal Property	800 Wilson Ave Rm 150			Menomonie	WI	54751	
Dunn County Treasurer		800 Wilson Ave Rm 150			Menomonie	WI	54751	
Dunn County Treasurer		134 South Olsego Ave	PO Box 248		Gaylord	MI	49735	
DYKEMA		400 Renaissance Cir			Detroit	MI	48243	
Dyno Oil Company Inc	RE G M FOOD & FUEL LLC D/B/A GM	216 E Milwaukee St			Spencer	IA	51301	
E 1000 FIRST NATIONAL BANK BUILDING	FOOD & GAS	ATTN RICHARD L JASPERSON PA	332 MINNESOTA ST		ST PAUL	MN	55101	
E Js Bottle Shop & Bar		4832 Viking Blvd			Wyoming	MI	55092	
E Street Cold Logistics		901 East E St			Wilmington	CA	90744	
Eagan Liquor Mart Rebate		1454 Yankee Doodle			Eagan	MN	55122	
Eames, Donald	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Eames, Scott	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Eads Battery & Charger Service Inc		PO Box 66091			Roseville	MI	48066	
Earthlink		PO Box 88104			Chicago	IL	60680-1104	
East Bay Charter Township	Assessors Office	1965 N Three Mile			Traverse City	MI	49696	
East Bay Township	Assessors Office	1965 N Three Mile Rd			Traverse City	MI	49696	
East Jordan, City of	Assessors Office	Susan R Grutsch Treasurer	PO Box 489		East Jordan	MI	49727	
East Jordan, City of	Assessors Office	Susan R Grutsch Treasurer			East Jordan	MI	49727	
East Lake St Liquor		3916 E Lake St			Minneapolis	MN	55406	
East Lansing, City of	Assessors Office	410 Abbot Rd			East Lansing	MI	48823	
Eastern Michigan Forklift Inc		1200 E Saniac Rd			Caro	MI	48723	
Eastern Michigan Kenworth ALL LOCATIONS		43320 N Gratiot			Clinton Township	MI	48036	
Eastern Oil Company Detroit		590 S Paddock			Pontiac	MI	48341	
Eastern Upper Peninsula Transportation Authority		4001 I 75 Business Spur			Port Huron	MI	48060	
Eastern Upper Peninsula Transportation Authority		4001 I 75 Business Spur			Port Huron	MI	48060	
Eastland, City of	Assessors Office	Steve Thomas Tax Collector			Sault Ste Marie	MI	49783	
Eastman, Chad	c/o Arctic Glacier MI Region	102 N Lamar			Eastland	TX	76448	
Eastpointe, City of	Assessors Office	2755 Yeager St			Port Huron	MI	48060	
Eastpointe, City of	Assessors Office	23200 Gratiot Ave			Eastpointe	MI	48021	
Eastside Liquor		23200 Gratiot Ave			Eastpointe	MI	48021	
Easy Fuel Inc		1361 E Maryland			St Paul	MN	55106	
Easy Fuel Inc		1346 E Taylor St			Modesto	CA	95350	
Easy Fuel Inc		1346 E Taylor St			Fresno	CA	93718	
Easy Fuel Inc		1346 E Taylor St			Concord	CA	94518	
Easy Fuel Inc		1346 E Taylor St			Rohmert Park	CA	94928	
Easy Fuel Inc		1346 E Taylor St			Bakersfield	CA	93309	
Easy Fuel Inc		1346 E Taylor St			Capitola	CA	95010	
Easy Handling Co Inc		6180 Taylor Dr			Flint	MI	48507	
Econo Foods		PO Box 1107			Iron Mountain	MI	49801	
Econo Foods WI Rebate Box 1107		PO Box 1107			Iron Mountain	MI	49801	
Ector County Appraisal District	Assessors Office	1301 East Eighth St			Odessa	TX	79761	
Ector County Appraisal District	Assessors Office	1301 East Eighth St			Odessa	TX	79761	
EDD State of California	Employment Development Department	PO Box 8268800			Sacramento	CA	94280-0001	
EDELSON & ASSOCIATES	RE FU WAH MINI MARKET	ATTN MARK EDELSON	45 WEST CT ST		DOYLESTOWN	PA	18901	
Edenville Township	Assessors Office	467 Moore St PO Box 24			Edenville	MI	48620	
Edict Systems Inc		PO Box L 3115			Columbus	OH	43260	
Edmonton, City of	Business Tax	1 Sir Winston Churchill Square			Edmonton	AB	T5J 2R7	CANADA
Edmonton, City of	Provincial Education & Municipal Taxes	1 Sir Winston Churchill Square			Edmonton	AB	T5J 2R7	CANADA
Edmonton, City of		20th Fl Century Pl	9803 102A Ave NW		Edmonton	AB	T5J 3A3	CANADA
EDT Contracting Inc		3970 W Howell Rd			Mason	MI	48854	
Edward W Tenhouten P 21-327		606 S Lake St	PO Box 632		Capitola	MI	49601	
Edwards Industrial Sales Inc		PO Box 2560			Kalamazoo	MI	49003-2560	
EFAP - Homewood Human Solutions		Site 1600 355 Burrard St			Vancouver	BC	V6C 2G8	CANADA
Egelston Township	Assessors Office	Attn Deb Ackerman Treasurer	5428 E Apple Ave		Muskegon	MI	49442	
Egelston Township	Attn Deb Ackerman Treasurer	5428 E Apple Ave			Muskegon	MI	49442	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Egg Harbor, Village of	Assessors Office	PO Box 175	PO Box 1102		Egg Harbor	WI	54209-0175	
Eickhoff Enterprises Inc.		615 Kathryn Ave			Marshall	MN	56258	
Eisenhower High School		6500 25 Mile Rd			Shelby Township	MI	48316	
Ekelund, Ellen	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Electric Professor, The		935 S Lafayette St			Greenville	MI	48838	
Electrical Systems Inc		50413 Central Industrial Dr			Shelby Township	MI	48315	
Elenbaas Steel Supply		1225 Fairplains St			Greenville	MI	48838	
Elias		12508 Norway circle			Burnsville	MN	55337	
Elite Liquor		8150 Collier Way Ste 500			Woodbury	MN	55125	
Elizabethtown Gas		PO Box 11811			Newark	NJ	07101-8111	
Elliot Transportation Systems Inc		PO Box 366			Moorhead	MN	56561-0366	
Elmers		3600 Rennie School Rd	PO Box 6150		Traverse City	MI	49696-6150	
Elmira Township	Assessors Office	1404 N Townline Rd			Gaylord	MI	49735	
Elmira Township	Assessors Office	1404 N Townline Rd			Gaylord	MI	49735	
Elmwood Township	Assessors Office	Debbie St Treasurer	10090 E Lincoln		Traverse City	MI	49684	
Elmwood Township Assessors Office	Debbie Street Treasurer	10090 E Lincoln			Traverse City	MI	49684	
ELWOOD S SIMON & ASSOCIATES		ATTN ELWOOD S SIMON	355 SOUTH OLD WOODWARD AVE STE 250		BIRMINGHAM	MI	48009-6215	
ELWOOD S SIMON & ASSOCIATES	RE BOONES OPPORTUNITY INC	ATTN ELWOOD S SIMON	355 SOUTH OLD WOODWARD AVE STE 250		BIRMINGHAM	MI	48009-6215	
ELWOOD S SIMON AND ASSOCIATES	RE KARENS PANTRY INC	ATTN ELWOOD S SIMON	355 S OLD WOODWARD AVE		BIRMINGHAM	MI	48009-6215	
Emergency Fleet Service	RE FARM STORES CORP	14138 E 11 Mile Rd			Warren	MI	48089	
EMERSON POYNTER LLP		ATTN JOHN G EMERSON	500 PRESIDENT CLINTON AVE STE 305		LITTLE ROCK	AR	72202	
Empire Ice Co	RE ARKANSAS GARDEN CENTER WEST LLC	SCOTT E POYNTER						
EMTS Grand Rapids USE CDN03951		CHRISTOPHER D JENNINGS						
Enbridge		4444 S Vine St			Riverside	CA	92507	
Enbridge		1057 Cottage Grove SE			Grand Rapids	MI	49507	
Engle, Tom	c/o Arctic Glacier MI Region	PO Box 650			Scarborough	ON	M7K 5E3	CANADA
Enrmax		3240 Mavis Rd			Mississauga	ON	L5C 3K1	CANADA
Enterprise Leasing Company		1755 Yeager St			Port Huron	MI	48060	
Enviro Flow		PO Box 2900 Stn M			Calgary	AB	T2P 3A7	CANADA
Environmental Pest Control		PO Box 2988 Stn M			Calgary	AB	T2P 3C3	CANADA
Epcor		5480 S Robert Trail			Inver Grove Heights	MN	55077-1406	
Erath County Tax Office	Assessors Office	2630 Leonis Blvd			Carson	CA	90746	
Eric Beige	N/A	3741 Merrie Ln			Edmonton	MI	49738	
Essers Warehouse Liquor Brainerd		PO Box 500			Stephenville	TX	T5J 3Y3	CANADA
Esther Budreau, Treasurer USE		320 W Colleage			Stephenville	TX	76401	
Etna Supply Company		320 W Colleage			Orange	CA		
ETS Staffing		PO Box 5148	350 Ellicott Square Building		Buffalo	NY	14240-5148	
Evenson, Mike	c/o Arctic Glacier MI Region	119 NE Washington			Brainerd	MN	56401	
EverBank Commercial Finance Inc		2070 E French Rd			Lincoln	MI	48742	
Ewing, Timothy		529 32nd St SE	PO Box 897		Grand Rapids	MI	49548-2392	
Exec U Care		1191 Beaconsfield			Grosse Point Park	MI	48230	
Executive Coffee Systems		200 S Main St			Evart	MI	49631	
Executive Medical Reimbursement Insurance - Exec U Care		1755 Yeager St			Port Huron	MI	48060	
Exelon Business Services Company	Attn Legal Department	Dept No 1608			Denver	CO	80291-1608	
Exelon Energy		PO Box 4540			Port Huron	MI	48060	
Exelon Energy Company		5285 E Outer Dr			Iowa City	IA	52244	
Expert Machine & Tool Inc		PO Box 4540			Detroit	MI	48234	
Expert Pay		300 Exelon Way			Iowa City	IA	52244	
Expertire		300 Exelon Way			Kennett Square	PA	19348	
F Fedak Corp		300 Exelon Way			Twin Oaks	PA	19014	
Fagerlin, Patrick		2424 Lapeer Rd			Kennett Square	PA	19348	
		3765 S Riverside Dr			Port Huron	MI	48060	
	c/o Jeff Christensen	6405 M 72 West			Sault Ste Marie	MI	49783	
		1755 Yeager St			Grayling	MI	49738	
	c/o Arctic Glacier MI Region				Port Huron	MI	48060	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Fairbanks Scales Inc		PO Box 802796			Kansas City	MI	64180-2796	
Fairfield, Town of Tax Collector	Assessors Office	6111 Old Post Rd	PO Box 638		Fairfield	CT	06824	
Fairport Municipal Commission		Dept No 116032	PO Box 5211		Binghamton	NY	13902-5211	
Falcon Winery And Spirits		2579 Fairview Ave N			Roseville	MN	55113	
Falcon Internet Services Inc		22185 Gibson Rd			Mount Brydges	ON	N0L 1W0	Canada
Falklam Hardware & Locksmith		11328 W Jefferson			River Rouge	MI	48218	
Fanuc Robotics America Inc		3900 W Hamlin Rd			Rochester Hills	MI	48309-3253	
Far West Laboratories Inc		PO Box 355			Modesto	CA	95350	
Faraci Lange LLP	RE Irizarry Nestor & Patricia	ATTN Angelo G Faraci Esq	28 Main street East Ste 1100		Rochester	NY	14614	
Fargo, City of		200 3rd St North	PO Box 1066		Fargo	ND	58107-1066	
Farm Restaurant		PO Box 272			Port Austin	MI	48467	
Farmington Hills, City of	Assessors Office	31555 W Eleven Mile Rd			Farmington Hills	MI	48336-1165	
Farmington Hills, City of		31555 W Eleven Mile Rd			Farmington Hills	MI	48336-1165	
Farmington, City of	Assessors Office	23600 Liberty St			Farmington	MI	48335	
Farmer Bocken Company		1751 Hwy 30 E			Carroll	IA	51401	
FARUQI & FARUQI, LLP		ATTN NADEEM FARUQI	369 LEXINGTON AVE 10TH FL		NEW YORK	NY	10017	
FARUQI & FARUQI, LLP	RE F & V OIL COMPANY INC ET AL	ANTONIO VOZZOLO RICHARD			NEW YORK	NY	10017	
FARUQI & FARUQI, LLP	RE JUNIATA MOBIL	ATTN NADEEM FARUQI			HUNTINGDON VALLEY	PA	19006	
FARUQI & FARUQI, LLP	RE F & V OIL COMPANY INC ET AL	ANTONIO VOZZOLO RICHARD			HUNTINGDON VALLEY	PA	19006	
FARUQI & FARUQI, LLP	RE F & V OIL COMPANY INC ET AL	ATTN KENDALL S ZYLSTRA	2600 PHILMONT AVE STE 324		HUNTINGDON VALLEY	PA	19006	
FARUQI & FARUQI, LLP	RE F & V OIL COMPANY INC ET AL	JACOB A GOLDBERG	2600 PHILMONT AVE STE 324		HUNTINGDON VALLEY	PA	19006	
Fanwell, Village of		PO Box 374			Fanwell	MI	48622	
Fas Gas Accrual		236 Riverside Office Plz	4919 58 St		Red Deer	AB	T4N 6C9	Canada
Fas Gas Accrual		236 Riverside Office Plz	4919 58 St		Red Deer	AB	T4N 6C9	
Fas Signs Ann Arbor		3410 Washtenaw Ave			Ann Arbor	MI	48104	
Federal Express Canada Ltd PO Box		PO Box 4626			Mamaroneck NY 10543 2313	AB	T2P 3Y6	Canada
Federal Insurance Company		2100 111 5th Ave SW			Calgary	SK	S7K 3M9	CANADA
Federated Co operatives		PO Box 1050			Saskatoon	MI	48060	
FedEx Pittsburgh		PO Box 371461			Port Huron	MI	48430	
Fenton, Charter Township of	Assessors Office	12060 Mantawauka Dr			Fenton	MI	48430	
Ferguson Enterprises Inc MI No 937		2969 Lapeer Rd			Port Huron	MI	48060-0000	
Ferguson Steel Inc		2935 Howard St			Port Huron	MI	48060	
Fermdale, City of	Assessors Office	300 E Nine Mile Rd			Fermdale	MI	48220	
Fermdale, City of		300 E Nine Mile Rd			Fermdale	MI	48220	
Ferris, Paul	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Fick & Sons Inc		113 Fig St			Port Huron	MI	48060	
Fick & Sons Inc		113 Fig St			Grayling	MI	49738	
Fife Lake Township	Assessors Office	Cathy Sorrow Treasurer	9777 Vans Ln		Fife Lake	MI	49633	
Fife Lake Township	Cathy Sorrow Treasurer	9777 Vans Ln			Fife Lake	MI	49633	
Fife Lake, Village of	Attn Vicky Jasper	PO Box 298			Fife Lake	MI	49633	
Filtera Systems Co		23900 Haggerty Rd			Farmington Hills	MI	48335	
FINE KAPLAN & BLACK RPC	RE JOSEPH DIFABRITTIIS 7 11 FOOD STORE No 24428	ATTN ROBERTA D LIENBERG	1835 MARKET ST 28TH FL		PHILADELPHIA	PA	19103	
Finjas Liquor		216 East Broadway Ave			St Paul Park	MN	55071	
FINKELSTEIN & KRINSK	RE JOSEPH KRAINC DIB/A/ JOES BEER DISTRIBUTOR	ATTN JEFFREY KRINSK MARK KNUTSON	501 W BROADWAY STE 1250		SAN DIEGO	CA	92101	
Fire Foe Corp		36 23 Review Ave			Brooklyn	NY	11237	
Fire Pros Inc		2710 Northridge Dr NW	Ste F		Grand Rapids	MI	49544	
First Choice Lawn & Garden		9225 Apt 1512 Jane St			Mississauga	ON	L6A 0J7	CANADA
Snowplowing Service		918 Grand Ave			St Paul	MN	55105	
First Grand Ave Liq								
First Impressions Sportswear & Sledheads of Frederic	Sledheads of Frederic	PO Box 170			Grailing	MI	49738	
First Telecommunications	Assessors Office	PO Box 2945			Grand Rapids	MI	49501	
Fitchburg, City of		Treasurer	5520 Lacy Rd		Fitchburg	WI	53711-5318	
FITZSIMMONS & VERVAECKE LAW FIRM	RE ROBERT DELOSS	ATTN MINDI M VERVAECKE	5 NORTH FEDERAL AVE STE 200		MASON CITY	IA	50401	
Flags N More		5985 Lakeshore Rd			Fort Gratiot	MI	48059	
Flat River Communications		6783 S Youngman			Greenville	MI	48838	

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First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Fiat Rock Bagging		27938 Cooke St	PO Box 398		Fiat Rock	MI	48134	
Flexible Benefit Plan - Martin Benefits		600 Hwy 169 South	Ste 1575		Mimeapolis	MN	55426	
Flint Building Co	Re Charter-Oaks Plan No. 396 7626	c/o Kathleen M Main PC P			Flint	MI	48502	
Flint Petty Cash	c/o Arctic Glacier MI Region	Flint Petty Cash Acct			Burton	MI	48529-4108	
Flint Welding Supply Company		2201 Branch Rd			Flint	MI	48506-2997	
Flint Charter Township of	Assessors Office	1490 S Dye Rd			Flint	MI	48532	
Flint Charter Township of	Assessors Office	1490 S Dye Rd			Flint	MI	48532	
Flint, City of	Assessors Office	PO Box 2056			Flint	MI	48501	
Flint, City of		PO Box 2056			Flint	MI	48501	
Flower Niche, The		1902 Water St			Port Huron	MI	48060	
Flyins Truck Wash		17715 116 Ave			Edmonton	AB	T5S 2R4	CANADA
Flynn Ready Mix Concrete Co								
Fockler, David	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Fond du Lac, City of	Assessors Office	PO Box 150			Fond du Lac	WI	54936	
Fond du Lac, Town of	Assessors Office	W6918 Riverview Ct			Fond du Lac	WI	54937	
Forchelli, Curto, Schwartz, Mineo, Carfino & Cohn, LLP	Attn Anthony Curto Esq	330 Old County Rd	PO Box 31		Mineola	NY	11501	
Ford Credit Canada Limited	Commercial Lending Services	1275 North Service Rd Ste 800			Oakville	ON	L6M 3G4	Canada
Ford, Jon	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Forestville, Village of		5605 Cedar St	PO Box 36		Forestville	MI	48434	
Forsberg, James	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Fort Gratiot Township	Assessors Office	3720 Keewahdin Rd			Fort Gratiot	MI	48059	
Fort Gratiot, Charter Township of	Assessors Office	PO Box 6666 S Terminal			Fort Gratiot	MI	48059	
Fortis BC		219 N Front St			Vancouver	BC	V6B 6M9	CANADA
Forward Corporation		36065 Water St			Standish	MI	48658	
Foster Blue Water Oil LLC		36065 Water St			Port Huron	MI	48060	
Foster Blue Water Oil LLC		36065 Water St	PO Box 430		Richmond	MI	48062-0430	
Foster Poultry Farms		1000 Davis St			Livingston	CA	95334	
Foster Swift Collins & Smith Grand	Foster Swift Collins & Smith	1700 E Beltline NE No 200			Grand Rapids	MI	49525	
Foster Swift Collins & Smith PC Lansing		313 S Washington Square			Lansing	MI	48933-2193	
Four Seasons Landscaping Inc		PO Box 5951			Saginaw	MI	48603	
Fowler, Pat	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Fowlerville Fair		8800 W Grand River Rd			Fowlerville	MI	48836	
Franchise Tax Board	Franchise Tax Board				Sacramento	CA	95827	
Frank J Arnold Jr		1528 North Sierra Vista			Fresno	CA	93703	
Frankenmuth, City of	Assessors Office	240 W Genesee St			Frankenmuth	MI	48734	
Frankenmuth, City of	Assessors Office	240 W Genesee St			Frankenmuth	MI	48734	
Franklin County	Assessors Office	PO Box 165			Franklin	NE	68939-0165	
Franklin Township	Sandy Scherrer Treasurer	9310 Mendeth Grade			Franklin	MI	48625	
Franklin, City of	Assessors Office	Box 78694			Milwaukee	WI	53278-0694	
Franklin, Village of	Assessors Office	32325 Franklin Rd			Franklin	MI	48025	
Franklin, Village of		32325 Franklin Rd			Franklin	MI	48025	
Fraser & Company LLP	RE Polar Bear Ice Inc	ATTN Ravinder R S Uppal	Barnsters & Solicitors	1200 999 West Hastings St	Vancouver	BC	V6C 2W2	CANADA
Fraser, City of	Assessors Office	33000 Garfield Rd			Fraser	MI	48026	
Fraza Forklifts		39550 Schoolcraft			Plymouth	MI	48170	
Frazier, Mark	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Freaky Deaky Films LLC		27027 Mound Rd			Warren	MI	48092	
FREED KANNER LONDON MILLEN LLC	RE NIRGUNDAS INC	ATTN STEVEN A KANNER	2201 WAUKEGAN RD	STE 130	BANNOCKBURN	IL	60015	
FREED KANNER LONDON MILLEN LLC	RE RADHA INC	ATTN STEVEN A KANNER	2201 WAUKEGAN RD	STE 130	BANNOCKBURN	IL	60015	
FREED KANNER LONDON MILLEN LLC	RE SHREE NARAYANDAS INC	ATTN STEVEN A KANNER	2201 WAUKEGAN RD	STE 130	BANNOCKBURN	IL	60015	
Freedom International Trucks Inc		2973 Galloway Rd			Twin Oaks	PA	19014	
Freedom International Trucks Inc		2973 Galloway Rd			Bensalem	PA	19020	
Freeman Township	Assessors Office	7661 John R CT			Lake	MI	48632	
Freeman Township	Assessors Office	7661 John R CT			Lake	MI	48632	
Freeway E Z Mart		4528 W US 10 31			Ludington	MI	49431	
French, Ron	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Frenchtown Charter Township	Assessors Office	2744 Vivian Rd			Monroe	MI	48162	
Frenchtown Charter Township	Assessors Office	2744 Vivian Rd			Monroe	MI	48162	
Fresno Ag Hardware		4590 N First St			Fresno	CA	93718	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Fresno County Tax Collector	Assessors Office	PO Box 1192			Fresno	CA	93715-1192	
Fresno County Tax Collector	Assessors Office	PO Box 1192			Fresno	CA	93715-1192	
Fresno, City of		PO Box 2069			Fresno	CA	93718	
Fresno, City of		PO Box 2069			Fresno	CA	93718-2069	
Fridley, City of		6431 University Ave NE			Fridley	MN	55432-4383	
FRIEDMAN LAW GROUP LLP	RE THE BARON GROUP INC D/B/A BARONS ICE HOUSE	ATTN GARY B FRIEDMAN TRACEY KITZMAN AARON D PATTON DEAN M SOLOMON	270 LAFAYETTE ST 14TH FL		NEW YORK	NY	10012	
Friendship, Town of Joan Hau	Assessors Office	N 7802 Van Dyne Rd			Fond du Lac	WI	54937	
Frohman Kelley & Butler, PC		333 Fort St			Port Huron	MI	48060	
Frontier		PO Box 2951			Phoenix	AZ	85062	
Frontier, AZ		PO Box 7000			Hayden	ID	83835	
Frontier County Treasurer	Assessors Office	PO Box 2951			Phoenix	AZ	85062	
Frontier County Treasurer	Assessors Office	PO Box 10			Stockville	NE	69042	
Frontier Liquors		PO Box 10			Stockville	NE	69042	
Frontier, Telephone Box 20550		26207 Fremont Dr			Zimmerman	MI	55398	
Frontier, Telephone of Rochester		PO Box 20550			Rochester	NY	14602-0550	
Frontier, Telephone of Rochester		PO Box 20567			Rochester	NY	14602-0567	
Frontier, Telephone of Rochester		PO Box 20567			Hayden	ID	83835	
Frontier, Telephone of Rochester		PO Box 20550			Rochester	NY	14602-0550	
Frook Plumbing & Mechanical Inc		1008 Heald Pl			Lansing	MI	48912	
Frosty Factory of America Inc		2301 S Farmerville St			Mamaroneck	NY	10543-2313	
Fruitport Township	Assessors Office	6543 Airline Rd			Fruitport	MI	49415	
Fruitport Township	Assessors Office	6543 Airline Rd			Fruitport	MI	49415	
Fuchs Business Solutions Inc		Department No 59683			Menomonee Falls	WI	53051	
Furlong Liquor		4777 Geneva Ave N			Oakdale	MI	5128	
G & B Produce		4707 Camp Phillips Rd			Schofield	WI	54476	
G & B Produce, Inc		4704 Camp Phillips Rd			Schofield	WI	54476	
G & D Electric Inc USE USA7		935 S Lafayette St			Greenville	MI	48838	
G & W Refrigeration		3015 S Brooks Rd			Muskegon	MI	49444	
G Js Rentals		216 East 15th St			Traverse City	MI	49684	
G Will Liquor Andover		13973 Round Lake Blvd			Andover	MI	55304	
G Will Liquor Blaine		2320 Cloud Dr			Blaine	MN	55449	
G Will Liquor Brooklyn Park		6232 Boone Ave N			Brooklyn Park	MN	55428	
G Will Liquor Champlin		12153 Champlin Dr			Champlin	MN	55316	
G Will Liquor Cottage Grove		6990 80th St South			Cottage Grove	MN	55016	
G Will Liquor Oak Grove		3315 Viking Blvd			Oak Grove	MN	55303	
Gage County Treasurer	Assessors Office	PO Box 519			Beatrice	NE	68310-0519	
Gage County Treasurer	Assessors Office	PO Box 519			Beatrice	NE	68310-0519	
Gaines Charter Township	Assessors Office	8555 Kalamazoo Ave SE			Caledonia	MI	49316	
Gaines Charter Township	Assessors Office	8555 Kalamazoo Ave SE			Caledonia	MI	49316	
Gaines County Appraisal District	Assessors Office	PO Box 490			Seminole	TX	79360-0490	
Gaines County Appraisal District	Assessors Office	PO Box 490			Seminole	TX	79360-0490	
Gamble, Mark	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Gander Mountain Port Huron	C/O Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Gambo, Jesus		4055 24th Ave			Port Huron	MI	48060	
Gannett Directories		7557 W Michigan Ave			Pigeon	MI	48755-0349	
Gannett Michigan Newspapers		PO Box 30318			Lansing	MI	48919	
Garb Ko Inc	C/O Ron Fountain Memorial	3925 Fortune Blvd			Saginaw	MI	48603	
Garden City City of	Assessors Office	6000 Middlebelt Rd			Garden City	MI	48135-2499	
Garden City City of	Assessors Office	6000 Middlebelt Rd			Garden City	MI	48135-2499	
Garden County Treasurer	Assessors Office	PO Box 485			Oshkosh	NE	69154-0485	
Garden County Treasurer	Assessors Office	PO Box 485			Oshkosh	NE	69154-0485	
Gardner Jr, Timothy R	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Garfield Township	Assessors Office	Robin Yarhouse Treasurer			Lake	MI	48632	
Garfield Township	Assessors Office	Robin Yarhouse Treasurer			Lake	MI	48632	
Garfield, Charter Township of	Jeanne Blood Treasurer	3848 Veterans Dr			Lake	MI	48632	
Garil & Meyerson	RE Brilliant Carol	ATTN Brian Meyerson			Traverse City	MI	49684	
Garland, William	c/o Arctic Glacier MI Region	1755 Yeager St			Franklin Square	NY	11010-2635	
Garya Car Care		4983 Mill St			Port Huron	MI	48060	
Garya County	Assessors Office	PO Box 26			Elkton	MI	48731	
Garya County	Assessors Office	PO Box 26			Post	TX	79356	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Gas Company, The		PO Box C			Monterey Park	CA	91756-5111	
Gastler M P Inc		10400 boul Du Golf			Montreal	QC	H1J 2Y7	CANADA
Gate Gourmeier, Inc		11710 Piz America Dr Ste 800			Reston	VA	20190	
Gates Au Sable Lodge		471 S Stephan Bridge Rd			Grayling	MI	49738	
GazMetro		CP 6115 Sacc Centre Ville			Montreal	QC	H3C 4N7	CANADA
GB Sales & Service		39550 Schoolcraft			Plymouth	MI	48170	
GE Capital Box 31001 1351		4246 South Riverboat Rd			Salt Lake City	UT	84123	
GE Capital Box 740441		PO Box 740441			Atlanta	GA	30374-0441	
GE Water & Process Technologies		7777 Industry Ave			Pico Rivera	CA	90660	
Geary County	Assessors Office	200 East 8th			Junction City	KS	66441	
Geiger Water Well Construction Inc		5043 Whites Bridge Rd			Belding	MI	48809	
General Bearing Service Inc		1326 Notre Dame O			Montreal	QC	H3C 1K7	CANADA
General Industry Safety & Health Div		7150 Harris Dr	PO Box 30644		Lansing	MI	48909-8144	
Genesee Charter Township of	Assessors Office	7244 N Genesee Rd	PO Box 215		Genesee	MI	48437	
Genesee Charter Township of		7244 N Genesee Rd	PO Box 215		Genesee	MI	48437	
Genesys Conferencing Inc		Department 0938			Denver	CO	80256-0938	
Genoa Township	Assessors Office	2911 Dorr Rd			Brighton	MI	48116	
Georgies Towing	Assessors Office	PO Box 7616			Brighton	MI	48116	
Georgetown Charter Township	Assessors Office	1515 Baldwin St	PO Box 769		Jenison	MI	49429-0769	
Georgetown Charter Township		1515 Baldwin St	PO Box 769		Jenison	MI	49429-0769	
Gerald W Paschke		PO Box 308			Rogers	MN	55374	
GERGOSIAN & GRALEWSKI LLP	RE KINGSWAY ENTERPRISES INC	ATTN ROBERT GRALEWSKI	655 WEST BROADWAY STE		SAN DIEGO	CA	92101	
GERGOSIAN & GRALEWSKI LLP	RE THOMAS BEVERAGE CO INC	ATTN ROBERT J GRALEWSKI	655 W BROADWAY STE 1410		SAN DIEGO	CA	92101	
Getchell Bros Inc		1 Union St			Brewer	ME	04412	
Gibbs Delease		2712 S 4th St			Fresno	CA	93725	
Gibraltar City of	Assessors Office	29450 Munro			Gibraltar	MI	48173	
Gibraltar City of		29450 Munro			Gibraltar	MI	48173	
Giggles Inc		RR 2 462081	Conc 24		Gibraltar	MI	48173	Canada
Gillespie County Tax Office	Assessors Office	Marissa Weinheimer	101 West Main St		Fredericksburg	TX	78624	
Gillespie County Tax Office	Marissa Weinheimer	101 West Main St			Fredericksburg	TX	78624	
Gilman Town Treasurer		N7461 290th St			Fredericksburg	TX	78624	
Gilmore & Sons Inc		1014 E Jolly Rd			Lansing	MI	48910	
Giocondo Brothers Ice Inc		930 E 13th Ave			North Kansas City	MO	64116	
GIRARD GIBBS LLP		ATTN STEVEN G TIDRICK	601 CALIFORNIA ST STE 1400		SAN FRANCISCO	CA	94108	
	RE BLASINGAME	DANIEL C GIRARD						
		ELIZABETH C PRITZKER						
		2716 Indianola Ave			Des Moines	IA	50315-2399	
		169 St Georges			Metabetchouan Lac Croix	QC	G8G 1E5	Canada
GLANCY BINKOW & GOLDBERG LLP	RE SOLID WASTE LTD INC D/B/A	ATTN MICHAEL GOLDBERG	1801 AVE OF THE STARS STE		LOS ANGELES	CA	90067	
	BAYLAND MARINA	311						
Glastender Inc		5400 N Michigan Rd			Saginaw	MI	48604-9780	
GLC Metal Fabricators		5765 E Ludington Ave	PO Box 606		Ludington	MI	49431	
Glendale, City of	Assessors Office	City Treasurer	5909 N MILW River Pkwy		Glendale	WI	53209	
Global IT Communications Inc		6720 Bright Ave			Vernon	CA	90058	
GMAC Payment Processing Center Box		PO Box 5180 Payment						
5180		Processing						
GN Johnson Equipment Co Ltd		5000 rue Levy			Carol Stream	IL	60197-5180	
Goble, Leslie	c/o Arctic Glacier MI Region	1755 Yeager St			St Laurent	QC	H4R 2P1	Canada
Goff, Mark	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Gold Coast Logistics LLC		3785 W US 10			Port Huron	MI	48060	
Gold Palace Liquor		1658 County Rd E East			Ludington	MI	49431	
Golden State Water Company		1330 Mendota Rd			Vadnais Heights	MN	55112	
Golden Township	Assessors Office	PO Box 9016			Inver Grove Heights	MN	55077	
Golden Township	Connie Cargill Treasurer	PO Box 26	PO Box 26		San Dimas	CA	91773-9016	
Golden Township	Connie Cargill Treasurer	PO Box 901			Mears	MI	49436	
Golf Car Express		1261 Yard Ct			Mears	MI	49436	
Gonzalez Pallets		1261 Yard Ct			Orchard Park	NY	14127-0901	
Gonzalez Pallets		9636 Tierra Grande St			San Jose	CA	95133	
Good People Inc		9636 Tierra Grande St			Fremont	CA	94538	
Good People Inc		9636 Tierra Grande St			Fremont	CA	93718	
Good People Inc		9636 Tierra Grande St			Fremont	CA	94538	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Good People Inc		9636 Tierra Grande St			Elk Grove	CA	95758	
Goodman, Kenieth	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Goodrich, Village of		7338 State Rd	PO Box 276		Goodrich	MI	48438	
Gopher Liquor		335 Monroe St N E			Mineapolis	MN	55413	
GOTTESMAN & ASSOCIATES, LLC	RE S & S LIMA INC D/B/A DRY RUN BEVERAGE	ATTN JAMES F KELLER	36 EAST 7TH ST STE 1212		CINCINNATI	OH	45202	
GPI Real Estate, LLC		839 N Jefferson	Ste 400		Milwaukee	WI	53202	
Graff Financial LLC DO NOT USE		PO Box 806			Davison	MI	48423	
Graff Truck Center		1401 S Saginaw St			Flint	MI	48503	
Graham Nevada LLC		950 N 72nd St No 100			Seattle	WA	98103	
Grainger All Locations		Dept 806457925			Brooklyn	NY	11237	
Grand Chute, Town of	Assessors Office	Bev Matheys	1900 W Grand Chute Blvd		Grand Chute	WI	54913-9613	
Grand Haven Charter Township	Assessors Office	13300 168th Ave			Grand Haven	MI	49417	
Grand Haven Charter Township	Assessors Office	13300 168th Ave			Grand Haven	MI	49417	
Grand Haven City of	Assessors Office	519 Washington Ave			Grand Haven	MI	49417	
Grand Haven City of	Assessors Office	100 E 1st St	PO Box 1968		Grand Haven	MI	49417	
Grand Island Utilities, City of		1057 Cottage Grove SE			Grand Island	NE	68802-1968	
Grand Rapids EMS Inc		300 Monroe Ave NW RM 220			Grand Rapids	MI	49507-2098	
Grand Rapids, City of Property Tax					Grand Rapids	MI	49503-2296	
Grand Rapids, City Treasurer Income Tax Dept.	Income Tax Department	PO Box 347			Grand Rapids	MI	49501-0347	
Grand Traverse County DPW		2650 La Franier Rd			Traverse City	MI	49686-8972	
Grand Traverse Pallet		7161 Essex Rd			Ellsworth	MI	49729	
Grand Traverse Refrigeration		1305 Stepke Ct			Traverse City	MI	49684	
Grand Traverse Tire & Wheel		2950 Cass Rd			Traverse City	MI	49684	
Grandville City of	Assessors Office	3195 Wilson Ave SW			Grandville	MI	49418	
Grandville City of	Assessors Office	3195 Wilson Ave SW			Grandville	MI	49418	
Granite Telecommunications	Client ID No 311	PO Box 983119			Boston	MA	02298-3119	
Granite Telecommunications		100 Newport Ave Ext			Quincy	MA	02171	
Grant Ave LLC		556 River Ave			Bronx	NY	10451-2112	
Grant Avenue LLC		10740 River Glen Dr			Boca Raton	FL	33428	
Grant Township Clare	Assessors Office	4760 E Beaverton RD			Clare	MI	48617	
Grant Township Clare	Assessors Office	4760 E Beaverton RD			Clare	MI	48617	
Grant Township St Helen		PO Box 352			St Helen	MI	48656	
Grant, Todd	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Gray County Tax Office	Assessors Office	PO Box 382			Pampa	TX	79066	
Gray County Tax Office	Assessors Office	PO Box 382			Pampa	TX	79066	
Graying Auto Repair		50 N 175 Business Loop			Graying	MI	49738	
Graying Chamber of Commerce		213 N James St	PO Box 4096		Graying	MI	49738	
Graying Charter Township	Assessors Office	Cindy Olson Treasurer	PO Box 521		Graying	MI	49738	
Graying Family Practice Clinic	Assessors Office	1010 N Down River Rd W			Graying	MI	49738-2060	
Graying Glass Inc		1178 I 75 Business Loop			Graying	MI	49738	
Graying Petty Cash	c/o Arctic Glacier MI Region	427 S UI 75 Business Loop			Graying	MI	49738	
Graying Township	Assessors Office	Cindy Olson Treasurer	PO Box 521		Graying	MI	49738	
Graying Township	Assessors Office	PO Box 521			Graying	MI	49738	
Graying, City of Income Tax	Income Tax Dept	PO Box 549			Graying	MI	49738	
Graying, City of Property Tax	Assessors Office	PO Box 549			Graying	MI	49738	
Graying, City of Property Tax	Assessors Office	PO Box 549			Graying	MI	49738	
Great Lakes Automation Supply		PO Box 660831			Dallas	TX	75266-0831	
Great Lakes Dock & Door		8225 Pfeiffer Farms Dr SW	Ste 100		Bryon Center	MI	49315-7954	
Great Lakes Finishing Inc		PO Box 128			Hazel Park	MI	48030-0128	
Great Lakes Fire & Safety		510 W Hackley			Muskegon	MI	49444	
Great Lakes Hysave Inc		PO Box 1032			Traverse City	MI	49685-1032	
Great Lakes Services Inc		PO Box 1061			Troy	MI	48099	
Great Lakes Tire & Retreading Service		5173 W Airport	PO Box 116		Kinross	MI	49752	
Great North Foods		1293 S Range Rd Ste E			St Clair	MI	48079	
Great Plains Natural Gas		170 North Industrial Hwy			Alpena	MI	49707	
Great Plains Rental LLP		811 N Bruce St	PO Box 310		Marshall	MI	56258-0310	
Great West Truck Lease & Rentals Ltd		5909 6th St SE			Mandan	ND	58554	
Greater Port Huron Area Chamber of Commerce		920 Pine Grove Ave	PO Box 5066 Str A		Calgary	AB	T2H 1X1	Canada
					Port Huron	MI	48060	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Greeley County Treasurer	Assessors Office	PO Box 288			Greeley	NE	68842	
Greeley County Treasurer		PO Box 288			Greeley	NE	68842	
Green Road Technologies Inc		Ste 300 3 Twin Dolphin Dr			Redwood Shores	CA	94065	
is in the Master List with a different								
Greenbush Township	Assessors Office	240B Twin Dolphin Dr			Redwood City	CA	94065	
Greendale Township	Assessors Office	3029 Campbell Rd			Greenbush	MO	48738	
Greenville City of	Shirley J Herron Treasurer	3480 W Isabella Rd			Shepherd	MI	48883	
Greenville Office Store USE USA15236	Shirley J Herron Treasurer	3480 W Isabella Rd			Shepherd	MI	48883	
Greenville Truck & Welding Supply	411 S Lafayette St				Greenville	MI	48838	
Greenway Co op Rochester Acct No	529 N Lafayette St				Greenville	MI	48838	
349564	201 W Greenville West Dr				Greenville	MI	48838	
Greenway Liquor	PO Box 6878				Rochester	MN	55901	
Gringrich, Christopher	105 W Grant St				Minneapolis	MN	55403	
GRINGAS CATES AND LUEBKE	1755 Yeager St				Port Huron	MI	48060	
Grosse Ile Township of	ATTN JOHN L CATES	8150 EXCELSIOR DR			MADISON	WI	53717	
Groveland Township of	Assessors Office	PO Box 630			Grosse Ile	MI	48138	
Gruel Mills Nims & Plyman LLP	Assessors Office	9601 Groh Rd			Grosse Ile	MI	48138	
GT Packaging & Janitorial	4695 Grange Hall Rd				Holly	MI	48442	
GUNDERSON SHARP WALKER LLP	4695 Grange Hall Rd				Holly	MI	48442	
GUREWITZ & RABEN	ATTN Benjamin W Mills	50 Monroe Ave NW Ste 700			Grand Rapid	MI	49503-2625	
	3820 Cass Rd				Traverse City	MI	49684	
	ATTN REX A SHARPE	5302 W 75TH ST			PRAIRIE VILLAGE	KS		
	BARBARA FRANKLAND							
	ATTN HAROLD GUREWITZ	333 FORT ST 11TH FL			DETROIT	MI	48226	
	RE ALVINS ENTERPRISES INC D/B/A/ PARTY KING SUZIES INVESTMENTS INC D/B/A CHECKER DRUGS AND FOOD AND BC & D ENTERPRISES							
GUSTAFSON GLUERK PLLC	RE HOUSE OF FAITH INC	ATTN JASON S KILENE DANIEL E GUSTAFSON	608 SECOND AVE SOUTH	STE 650	MINNEAPOLIS	MN	55402	
GUSTAFSON GLUERK PLLC	RE KINGSWAY ENTERPRISES INC	ATTN JASON S KILENE DANIEL E GUSTAFSON	608 SECOND AVE SOUTH	STE 650	MINNEAPOLIS	MN	55402	
GUSTAFSON GLUERK PLLC	RE KOPILENKO INTERNATIONAL WINES & LIQUORS INC	ATTN JASON S KILENE DANIEL E GUSTAFSON	608 SECOND AVE SOUTH	STE 650	MINNEAPOLIS	MN	55402	
GUSTAFSON GLUERK PLLC	RE MALL MART INC D/B/A MIDWAY BP	ATTN JASON S KILENE DANIEL E GUSTAFSON	608 SECOND AVE SOUTH	STE 650	MINNEAPOLIS	MN	55402	
GUSTAFSON GLUERK PLLC	RE RIDGE PLAZA INC	ATTN JASON S KILENE DANIEL E GUSTAFSON	608 SECOND AVE SOUTH	STE 650	MINNEAPOLIS	MN	55402	
GUSTAFSON GLUERK PLLC	RE SOLID WASTE LTD INC D/B/A BAYLAND MARINA	ATTN JASON S KILENE DANIEL E GUSTAFSON	608 SECOND AVE SOUTH	STE 650	MINNEAPOLIS	MN	55402	
GUSTAFSON GLUERK PLLC	RE THRIFTY LIQUOR INC	ATTN JASON S KILENE DANIEL E GUSTAFSON	608 SECOND AVE SOUTH	STE 650	MINNEAPOLIS	MN	55402	
GUSTAFSON, GLUERK LAW FIRM	RE GROVES	ATTN DANIEL E GUSTAFSON DANIEL C HEDLUND JASON S NOTICED DANIEL C	650 NORTHSTAR EAST	608 SECOND AVE SOUTH	MINNEAPOLIS	MN	55402	
GUSTAFSON, GLUERK LAW FIRM	RE ROBERT DELOSS	ATTN ATTORNEY TO BE NOTICED DANIEL C	608 2ND AVE SOUTH	650 NORTHSTAR EAST	MINNEAPOLIS	MN	55402	
GUSTAFSON, GLUERK LAW FIRM	RE ROBERT DELOSS	ATTN ATTORNEY TO BE NOTICED DANIEL C	608 2ND AVE SOUTH	650 NORTHSTAR EAST	MINNEAPOLIS	MN	55402	
GUSTAFSON, GLUERK LAW FIRM	RE NATHAN CROOM	ATTN DANIEL E GUSTAFSON	608 2ND AVE SOUTH	725 NORTHSTAR EAST	MINNEAPOLIS	MN	55402	
GUSTAFSON, GLUERK LAW FIRM	RE ROBERT DELOSS	ATTN DANIEL E GUSTAFSON	608 2ND AVE SOUTH	650 NORTHSTAR EAST	MINNEAPOLIS	MN	55402	
GUSTAFSON, GLUERK LAW FIRM	RE NATHAN CROOM	ATTN DANIEL E GUSTAFSON	608 2ND AVE SOUTH	725 NORTHSTAR EAST	MINNEAPOLIS	MN	55402	
Gustin, Township of	Assessors Office	ATTN JASON S KILENE 2676 E Procunier Rd	608 2ND AVE SOUTH	725 NORTHSTAR EAST	MINNEAPOLIS	MN	55402	
Gustin, Township of		2676 E Procunier Rd			Harrisville	MI	48740	
GW Paschke		PO Box 308			Harrisville	MI	48740	
H & H Commercial Equipment Co		134 Daniel Zenker Dr			Rogers	MN	55374	
H2M Labs Inc		575 Broad Hollow Rd			Big Flats	NY	14814	
Hackley Workplace Health		1675 Leahy St	Ste 103		Brooklyn	NY	11237	
Haddix, Shari		1755 Yeager St			Muskegon	MI	49442	
Hale County Appraisal District	Assessors Office	302 W 8th St	PO Box 329		Plainview	TX	79072	
Hale County Appraisal District	Assessors Office	302 W 8th St	PO Box 329		Plainview	TX	79072	
Hall County Treasurer	Assessors Office	121 South Pine St Ste 2	D Mason Treasurer		Grand Island	NE	68801	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Hall County Treasurer		121 South Pine St Ste 2	D Mason Treasurer		Grand Island	NE	68801	
Hall, John	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Halls Trucking & Excavating		13637 5 Mile Rd NE			Belding	MI	48809	
Hamburg Township Treasurer	Assessors Office	PO Box 157			Hamburg	MI	48139-0157	
Hamburg Township Treasurer		PO Box 157			Hamburg	MI	48139-0157	
Hamilton	Assessors Office	71 Main St West			Hamilton	ON	L8P 4Y5	CANADA
Hamilton Township	Barb Grunas Treasurer	PO Box 669			Harrison	MI	48625	
Hamilton, City of		77 James St North Ste 220	PO Box 2040 Sim Lcd 1		Hamilton	ON	L8N 0A3	CANADA
Hamline Liquor		2825 Hamline Ave N			Roseville	MI	55113	
Hampton Township Treasurer		PO Box 187			Bay City	MI	48707	
Hampton Township Treasurer	Assessors Office	PO Box 187			Bay City	MI	48707	
Hampton, David	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Hamtramck City of	Assessors Office	3401 Evaline St			Hamtramck	MI	48212-3315	
Hamtramck City of		3401 Evaline St			Hamtramck	MI	48212-3315	
Handy Rent All Center		1176 RT 9			Wappingers Falls	NY	12590	
Hank Parkers Rental Center		540 Whitney Rd			Fairport	NY	14450	
Hannah Adgate		8706 Tiffany Crt			Clarksville	MI	48815	
Hanneman & Fineis Concrete								
Construction Inc		11880 S Krepps Rd			Dewitt	MI	48820	
Hanson, Dereck	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Harbor Springs	Assessors Office	160 Zoll St			Harbor Springs	MI	49740	
Haring Marc	c/o Arctic Glacier MI Region	427 S UI 75 Business Loop			Grayling	MI	49738	
HARKE & CLASBY LLP	RE VALENCIA	ATTN LANCE A HARKE	155 SOUTH MIAMI AVE STE		MIAMI	FL	33130	
HARKE & CLASBY LLP		HOWARD BUSHMAN	600		MIAMI	FL	33130	
Harold North Trucking Ltd		11 Seneca St			Chatham	ON	N7M 2B9	CANADA
Harrison Charter Township of	Assessors Office	PO Box 78000			Detroit	MI	48278-0216	
Harrison Charter Township of		PO Box 78000			Detroit	MI	48278-0216	
Harrisville City of	Assessors Office	PO Box 364			Harrisville	MI	48740	
Harrisville City of		PO Box 364			Harrisville	MI	48740	
Hartford City of, Treasurer	Assessors Office	Treasurer	109 N Main St		Hartford	WI	53027	
Hartland, Village of	Assessors Office	210 Cottonwood Ave			Hartland	WI	53029	
Harvey County Treasurer	Assessors Office	PO Box 909			Newton	KS	67114-0909	
Harvey County Treasurer		PO Box 909			Newton	KS	67114-0909	
Harvey T Strosberg Q C	Sutts Strosberg LLP	600 251 Goyeau St			Windsor	ON	N9A 6V4	Canada
Haskells		4130 Berkshire Ln No			Plymouth	MI	55446	
Haskells Burnsville Rebate		13947 Aldrich Ave S			Burnsville	MN	55337	
Haskells Chamhassen Rebate		19900 West 78th St			Chanhassen	MN	55317	
Haskells Liquor 2225		2225 Curve Crest Blvd			Stillwater	MN	55082	
Haskells No 1		81 South 9Th St			Minneapolis	MN	55402	
Haskells No 10 Rebate		2921 Lavender Pkwy			Faribault	MN	55021	
Haskells No 2		12900 Wayzata Blvd			Minnetonka	MN	55305	
Haskells No 3		2221 Ford Pkwy			St Paul	MN	55106	
Haskells No 4		5155 W 98Th St			Bloomington	MN	55437	
Haskells No 5		1 Water St			Excelsior	MN	55331	
Haskells No 8		1219 Gun Club Rd			White Bear Lake	MN	55110	
Haskells No 9		6445 Lake Rd Terrace No 200			Woodbury	MN	55125	
Hasler Financial Services LLC		3400 Bridge Pkwy			Redwood City	CA	94065-1194	
Hasler TotalFunds by Hasler		PO Box 30193			Mamaroneck	NY	10543-2313	
Hat Trick Liquor Rebate		1150 Southview Blvd			South St Paul	MN	55075	
HAV A BAR Inc		3207 S Grand Traverse			Flint	MI	48507	
Havens, Terrance	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Hawaii Medical & Dental Plan - Blue								
Cross Blue Shield of Hawaii		818 Keeaumoku St			Honolulu	HI	96814	
Hawes Township of	Assessors Office	2070 E French Rd			Lincoln	MI	48742	
Hawes Township of		2070 E French Rd			Lincoln	MI	48742	
Hayes Township Treasurer	Assessors Office	2051 E Townline Lake Rd	PO Box 310		Harrison	MI	48625	
Hayes Township Treasurer		2051 E Townline Lake Rd	PO Box 310		Harrison	MI	48625	
Hazel Park City of	Assessors Office	111 E Nine Mile Rd			Hazel Park	MI	48030	
Hazel Park City of		111 E Nine Mile Rd			Hazel Park	MI	48030	
Health Blue Cross Blue Shield of Minnesota		1750 Yankee Doodle Rd			Eagan	MN	55121-1627	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Health/Dental/Life - Manulife Financial		PO Box 2026 Sin Central			Halifax	NS	B3J 9Z9	CANADA
Heartland Trailer & Container		14744 Hwy 20 W Ste 12			Dubuque	IA	52003	
Herbert Plumbing & Heating Inc		26 N I 75 Business Loop			Grayingf	MI	49738	
Heidis Brew Wine & Spirits		11850 62nd St NE			Albertville	MN	55301	
HEINS MILLS & OLSON, PLC	RE JOSEPH MASSINO	ATTN VINCENT J ESADES	310 CLIFTON AVE		MINNEAPOLIS	MN	55403	
HEINS MILLS & OLSON, PLC	RE DRONTLE DB/A PONYTAIL CATERING	SCOTT W CARLSON ATTN VINCENT J ESADES SCOTT W CARLSON KATHERINE T KELLY SAMUEL	310 CLIFTON AVE		MINNEAPOLIS	MN	55403	
Hemphill County	Assessors Office	D Ford Tax Assessor Collector			Canadian	TX	79014	
Henry & John Prins		No 7 Fairview Cres			Brooks	AB	T1R 0N1	Canada
Henry & John Prins Dairyland		No 7 Fairview Cres			Brooks	AB	T1R 0N1	Canada
Henry L Meyers Moving & Storage Inc		1621 11th Ave			Port Huron	MI	48060	
Herbert Roofing & Insulation Inc		2266 Chicago St			Saginaw	MI	48601	
Heritage Liquor		1347 Frost Ave			Maplewood	MI	55109	
Hess Corporation		1 Hess Plz			Woodbridge	NJ	07095	
Hi Bail Company		7211 Tyrell			Laingsburg	MI	48848	
Hi Lo Industrial Trucks Company Inc		10268 West Jefferson Ave			River Rouge	MI	48218	
Higgins Township	Assessors Office	PO Box 576			Roscommon	MI	48653	
High Grade Materials Company		9266 Snows Lake Rd			Greenville	MI	48838	
Highland Charter Township of		205 N John St			Highland	MI	48357	
Highland Charter Township of	Assessors Office	205 N John St			Highland	MI	48357	
Highland Park City of		12050 Woodward			Highland Park	MI	48203	
Highlight Industries Inc		2694 Prairie St SW			Grand Rapids	MI	49519	
Hill City Liquors		455 Hyland Ave			Hill City	MN	55748	
Hill Devendorf PC	MacCabee Building	901 Huron Ave			Port Huron	MI	48060-3706	
Hill, Mike	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48066	
Hillcrest Liquor		1511 White Bear Ave			St Paul	MN	55106	
Hillside Liquor		1690 McKnight Rd			Maplewood	MN	55109	
Hinterman Electric Inc		G 5043 Fenton Rd			Flint	MI	48507	
Hirt, Corey	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Hockley County Tax Office	Assessors Office	802 Houston St Ste 106			Levelland	TX	79336	
Hockley County Tax Office		802 Houston St Ste 106			Levelland	TX	79336	
Holiday Inn Express Belleville		46194 N I 94 Service Dr			Belleville	MI	48111	
Holiday Inn Express Port Huron		1720 Hancock St			Port Huron	MI	48060	
Holland Charter Township		353 N 120th Ave			Holland	MI	49424	
Holland Charter Township	Assessors Office	353 N 120th Ave			Holland	MI	49424	
Holland City of	Assessors Office	270 South River Ave			Holland	MI	49423-3299	
Holland City of		270 South River Ave			Holland	MI	49423-3299	
Holly Party Store		15228 North Holly Rd			Holly	MI	48442	
Holly Township		102 Civic Dr			Holly	MI	48442	
Holly Township	Assessors Office	201 North State St			Holly	MI	48442	
Hollywood Party Store		1526 Barton Rd			Harbor Springs	MI	49740	
Holmes Ice		1526 Barton Rd			Vernon	CA	90058	
Holmes, Frederick	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Holt County Treasurer	Assessors Office	PO Box 648			ONeill	NE	68763	
Holt County Treasurer		PO Box 648			ONeill	NE	68763	
Holyfield, John		204 West High St			Belding	MI	48809	
HOLZER, HOLZER & FISTEL, LLC	RE THRIFTY LIQUOR INC	ATTN COREY D HOLZER MICHAEL I FISTEL JR	1117 PERIMETER CTR WEST STE E 107		ATLANTA	GA	30338	
Home Depot Credit Services Dept 32		Dept 32 2000882732			Elk Grove	CA	95758	
Home Depot Credit Services Dept 32		Dept 32 2000882732			Marysville	CA	95901	
Home Depot Credit Services Dept 32		Dept 32 2014943165			Barstow	CA	92312-1197	
Home Depot Credit Services Dept 32		Dept 32 2014943165			Vernon	CA	90058	
Home Depot Credit Services Dept 32		Dept 32 2026005771			Menomonee Falls	WI	53051	

Exhibit C
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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Home Depot Credit Services Dept 32		Dept 32 2503228904			Fremont	CA	94538	
2503228904		34 Henry St West			St Jacobs	ON	N0B2N0	Canada
Home Hardware Stores Limited		Assessors Office			Midland	MI	48640	
Home Township		522 N Homer Rd			Midland	MI	48640	
Home Township		522 N Homer Rd			Midland	MI	48640	
Home Town Directories		7557 W Michigan Ave		PO Box 349	Pigeon	MI	48755-0349	
Homewood Human Solutions		Ste 1600 355 Burrard St			Vancouver	BC	V6C 2G8	Canada
Hood County		1410 W Pearl St			Granbury	TX	76048	
Hopkins Liquor		712 11th Ave South			Hopkins	MN	55343	
Horizon Utilities		PO Box 2249 Stn LCD 1			Hamilton	ON	L8N 3E4	CANADA
Houle, Tim		1755 Yeager St			Port Huron	MI	48060	
Housemans Foods Baldwin		9559 M 37			Baldwin	MI	49304	
Housemans Foods White Cloud		47 N Charlies St			White Cloud	MI	43349	
Howard & Howard		RE Grand Slam Concert Productions Ltd						
Howard Cohen Albany Rent		And Louise Knowles c o b as Special						
Howard County Tax Office Big Spring		Events Marketing		Eaton Centre	Toronto	ON	M5G 1Z3	CANADA
Howard County Tax Office Big Spring		10 Willa Ln		One Dundas St West Ste 2500	Loudenville	NY	12211	
Howard County Treasurer St Paul/Suite		PO Box 1111			Big Spring	TX	79721	
Howard County Treasurer St Paul/Suite		PO Box 1111			Big Spring	TX	79721	
Howe Mike		612 Indian St Ste 9			St Paul	NE	68873	
Howell, Mark		1755 Yeager St			St Paul	NE	68873	
Hub Truck Rental Corp		1755 Yeager St			Port Huron	MI	48060	
Hub Truck Rental Corp		1755 Yeager St			Port Huron	MI	48060	
Hudson Valley Ideatease LLC		94 Gazza Blvd			Mamaroneck NY 10543 2313			
Hudson Valley Ideatease LLC		94 Gazza Blvd			Farmingdale	NY	11735	
Hudsonville Trailer Inc		70 Windsor Hwy			Newburgh	NY	12250-6201	
Hughes, Dave		3308 Hudson Trails Dr			New Windsor	NY	12550	
Hulet Body Co		1755 Yeager St			Hudsonville	MI	49426-0249	
HULETT HARPER STEWART LLP		8801 Schaefer Rd			Port Huron	MI	48060	
Humber College		ATTN DENIS STEWART		550 WEST C ST	Port Huron	MI	48228	
Hume Township		Account Receivable			SAN DIEGO	CA	92101	
Hums Liquor		1856 West Kinde Rd			Mississauga	ON	M9W 5L7	CANADA
Huntington Town of, Taxes		2126 Lyndale Ave S			Kinde	MI	48445	
Huntington Woods, City of		100 Main St			Kinde	MI	48445	
Huntington Woods, City of		26815 Scotia Rd			Minneapolis	MN	55405	
Huron County		109 Main St			Huntington	NY	11743	
Huron Design Inc		417 S Hanselman St			Huntington Woods	MI	48070-1199	
Huron Truck & Trailer Repair		3030 Abbottsford Rd			Huntington Woods	MI	48070-1199	
HUSAYNU & PLEZIA PC		3777 N Euclid			Huntington	NY	11743-6904	
HUSAYNY & BLEZIA		ATTN RYAN HUSAYNU			Bad Axe	MI	48413	
Husky Energy Rebate		26211 CENTRAL PARK BLVD			Ruby	MI	48049	
Husky Energy Rebate		26211 CENTRAL PARK BLVD			Bay City	MI	48706	
Husky Oil Marketing Company		RE PUBLIC FOODS INC ET AL			MI	MI	48076	
Hutchinson County Tax Office		RE JBZ INC			SOUTHFIELD	MI	48076	
Hutchinson County Tax Office		Retail Marketing			SOUTHFIELD	MI	48076	
Hutchins Enterprises LLC		Retail Marketing			Calgary	AB	T2P 1H5	Canada
Hutchins Enterprises, LLC		PO Box 6525 Stn D			Calgary	AB	T2P 1H5	
HY Louie Co Ltd Rebate		Mary Lou Henderson Tax A/C			Calgary	AB	T2P 3G7	CANADA
Hyder, Emory		PO Box 989			Calgary	AB	T2P 3G7	
Hydro Chem Laboratories Inc		8688 Albany Trail			Stinnett	TX	79083	
Hydro One		c/o Curt Hutcherson			Stinnett	TX	79083	
Hydro One Networks Inc Note this		4044 Albany Trail			Cumming	IA	50061-5627	
appears as Hydro One in line 121 of		2821 Production Way			Cumming	IA	50061	
Master List Canada with a different		1755 Yeager St			Burnaby	BC	V5A 3G7	Canada
Hydro One Networks Inc Note this		22859 Heselip Dr			Port Huron	MI	48060	
appears as Hydro One in line 121 of		PO Box 5700			Port Huron	MI	48375	
Master List Canada with a different		20 Dundas St West 7th Fl			Markham	ON	L3R 1C8	CANADA
		483 Bay St TCA			Toronto	ON	M5G 2C2	Canada
					Toronto	ON	M5G 2P5	Canada

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Hydro Quebec		CP 11022 Succ Centre Ville			Montreal	QC	H3C 4V6	CANADA
Hydro Solution		CP 11786 Succ Centre Ville			Montreal	QC	H3C 0B9	Canada
I 2000 Inc		2439 Byron Cir Ave SW			Wyoming	MI	49519	
Ice Castles Inc		RR1 Box 324			Adrian	MI	64720	
Ice Castles, Inc		1615 W N Front St			Grand Island	NE	68801	
Ice Doctor		PO Box 591			Vernon	CA	90058	
Ice Link LLC		952 N Batavia St Unit B			Orange	CA		
Ice Perfection Systems Inc		625 Henry Ave			Winnipeg	MB	R3A 0V1	Canada
Ice Tong Holdings LLC		43990 Fremont Blvd			Fremont	CA	94538	
Ice Tong Millar		Attn Craig Miller			Fremont	CA	94538	
Ice Tong LLC		PO Box 1338			Fremont	CA	94538	
Iceberg Properties LLC		265 Morning Canyon Rd			Corona Del Mar	CA	92625	
Iceberg Properties LLC		c/o Steve Gabriel			Corona Del Mar	CA	92625	
Iceberg Properties LLC		Attn Steven C Gabriel			Corona Del Mar	CA	92625	
Icegen LLC		265 Morning Canyon Rd			Corona Del Mar	CA	92625	
Icegen LLC		265 Morning Canyon Rd			Corona Del Mar	CA	92625	
Icegen, LLC		Attn Steven C Gabriel			Corona Del Mar	CA	92625	
Ichenburg, Shawn		c/o Arctic Glacier MI Region			Port Huron	MI	48060	
Icon Ice, LLC		1755 Yeager St			Fenton	MI	48430	
Idealease Hayward		14240 North Rd			Fenton	MI	48430	
Idealease of Modesto		22409 Thunderbird Pl			Hayward	CA	94545	
Idealease of Modesto		5843 N Golden State Blvd			Bakersfield	CA	93309	
Idealease of Modesto		5843 N Golden State Blvd			Turlock	CA	95382	
Idealease of Stockton Inc		PO Box 6579			Stockton	CA	95206	
Idealease San Jose		1505 North Fourth St			San Jose	CA	95112-4607	
Idealease Services Inc		430 North Rand Rd			North Barrington	IL	60010	
Ignatius Scalavino		29 MacGregor Ave			Roslyn Heights	NY	11577	
Ikes Wine & Spirits Brooklyn Park		9682 Colorado Ln North			Brooklyn Park	MN	55445	
Ikes Wine & Spirits Coon Rapids		89 85th St			Coon Rapids	MN	55433	
Illinois Department of Revenue		PO Box 19447			Springfield	IL	62794-9447	
Illinois Department of Revenue		PO Box 19447			Springfield	IL	62794-9447	
Illinois Secretary of State, Department of Business Services		501 S 2nd St			Springfield	IL	62756-5510	
Imperial City Ford Lincoln Mercury		1788 South Cedar St			Imlay City	MI	48444-9611	
Imperial Oil		237 4th Ave			Calgary	AB	T2P 3M9	Canada
Imperial Oil		95 Foundry St Ste 107A			Moncton	NB	ETC 5H7	Canada
Income Tax Division		PO Box 29			Muskegon	MI	49443-0029	
Income Tax Division		47450 Woodward Ave			Pontiac	MI	48342	
Income Tax Division		100 McMorran Blvd			Port Huron	MI	48060	
Income Tax Office		PO Box 5081			Saginaw	MI	48605	
Income Tax Office		PO Box 347			Grand Rapids	MI	49501-0347	
Income Tax Office		124 W Michigan Ave			Lansing	MI	48933	
Independence, Charter Township of		90 N Main St			Clarkston	MI	48347-0069	
Independence, Charter Township of		PO Box 69			Clarkston	MI	48347-0069	
Independence, City of		120 N 6th St			Independence	KS	67301-3706	
Independent Newspapers Inc		100 Macombe Daily Dr			Mt Clemens	MI	48046-6580	
Industrial Alliance		522 University Ave			Toronto	ON	M5G 1Y7	Canada
Industrial Alliance Pacific Life Insurance Company		777 8th Ave SW Ste 2050			Calgary	AB	T2P 3R5	Canada
Industrial Engineering Service Inc		215 East High St			Belding	MI	48809-1500	
Industrial Powersource Inc		14501 Marquardt Ave			Santa Fe Springs	CA	90670	
Industries 4000 St Patrick Inc		4000 St Patrick St			Montreal	QC	H4E 1A4	Canada
Infinity Handling Systems		420 Highland Ave			Middletown	NY	10940	
Infinity Yacht Charters		400 Maple Park Blvd Ste 404			Saint Clair Shores	MI	48081	
Ingham County Drain Commissioner		707 Buhi Ave			Mason	MI	48854	
Inkster City of		26215 Trowbridge			Inkster	MI	48141	
Inkster City of		26215 Trowbridge			Inkster	MI	48141	
Inkworks Design & Print Inc		1448 Forest St			Upland	CA	91784	
Inland Kenworth/Paclease Montebello		1600 W Washington Blvd			Montebello	CA	90640	
Inland Lease & Rental Inc		1600 West Washington Blvd			Oceanside	CA	92054-1245	
Inland Lease & Rental Inc		1600 West Washington Blvd			Vernon	CA	90058	
Inland Lease & Rental Inc		1600 West Washington Blvd			Montebello	CA	90640	
Inn Town Wine & Spirits		102 W Lake St			Cologne	MN	55322	

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First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Innovo Benefits Administration		8220 Commonwealth Dr Ste 150			Eden Prairies	MN	55344	
Insight Canada Inc	Head Office	5410 Decarie			Montreal	QC	H3X 4B2	CANADA
Integra Telecom		PO Box 2966			Milwaukee	WI	53201-2966	
Integrity Business Solutions, LLC		1302 Industry Dr Ste B			Traverse City	MI	49686	
Interkey net		PO Box 352			West Islip	NY	11795	
Internal Revenue Service	Department of the Treasury	Internal Revenue Service Ctr			Ogden	UT	84201-0012	Canada
Internal Revenue Service	Department of the Treasury	Internal Revenue Service Ctr			Ogden	UT	84201-0012	
International Screen Printing		1501 10th Ave			Port Huron	MI	48060	
Interstate Battery System of Flint Inc		3814 Gorey St			Flint	MI	48506	
Interstate Oil Company		8221 Alpine Ave			Elk Grove	CA	95758	
Interstate Warehousing Inc		10251 E 51st Ave			Denver	CO	80239	
Inveness Township	Assessors Office	644 Maxwell Rd			Cheboygan	MI	49721	
Inveness Township	Assessors Office	644 Maxwell Rd			Cheboygan	MI	49721	
Iola, Village of	Assessors Office	180 S Main			Iola	WI	54945	
Ionia County Circuit Court	Assessors Office	100 W Main St			Ionia	MI	48846	
Ionia, Township of	Assessors Office	2673 E Tuttle Rd			Ionia	MI	48846	
Ionia, Township of	Assessors Office	2673 E Tuttle Rd			Ionia	MI	48846	
IOWA	Department of Transportation	800 Lincoln Way			Ames	IA	50010	
Iowa Department of Revenue	Department of Revenue	1305 E Walnut			Des Moines	IA	50319	
Iowa Department of Revenue	Department of Revenue	1305 E Walnut			Des Moines	IA	50319	
Iowa Secretary of State		321 E 12th St			Des Moines	IA	50319	
IRS	Department of Treasury	PO Box 409101			Ogden	UT	84409	
IRS	Department of Treasury	Internal Revenue Services Ctr			Ogden	UT	84201	
IRS	EBSA Employee Benefits Security Administration	Internal Revenue Services Ctr			Ogden	UT	84201	
IRS, Employee Benefits Security Administration	Administration	PO Box 7043			Lawrence	KS	66044-7043	
Isabell, Jeff		PO Box 7043			Lawrence	KS	66044-7043	
Isabella County Treasurer	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Isabella County Youth & Farm Fair		200 N Main St			Mt Pleasant	MI	48858	
Issacs Party Store		PO Box 700			Mt Pleasant	MI	48804-0700	
Ithaca City of	Assessors Office	7539 Grand Blanc Rd			Swartz Creek	MI	48473	
Ithaca City of	Assessors Office	129 W Emerson St			Ithaca	MI	48847	
J & J Properties		129 W Emerson St			Ithaca	MI	48847	
J & J Properties of Rochester LLC		3000 Hwy 14 W			Rochester	MN	55901	
J & J Properties of Rochester LLC		3000 Hwy 14 W			Rochester	MN	55901	
J & J Trainers		60715 Grattot			Rochester	MN	55901	
J & S Dairy Distributors		2440 Dairy Square			New Haven	MI	48048	
J & T Crova Towing		287 Industrial Park Dr			Traverse City	MI	49684	
J Eric Berge		954 N Batavia St			Belleville	MI	48111	
J F Communications LLC		5092 North River Rd			Orange	CA	92867	
J J Keller & Associates Inc		PO Box 548			Clyde	MI	48049	
Jack Calvin		9290 Peninsula Dr			Neenah	WI	54957-0548	
Jack Millikin Inc		4680 N Down River Rd			Traverse City	MI	49686	
JACKIER, GOULD PC	RE MELRICK INC D/B/A NORTH MAIN	ATTN JONATHAN B FRANK			Grayling	MI	49738	
Jackson County Treasurer	Karen A Coffman	120 West Michigan Ave			BLOOMFIELD HILLS	MI	48304-2718	
Jackson, City of	Assessors Office	161 W Michigan Ave			Jackson	MI	49201	
Jackson, City of	Andrew Wrozek Treasurer	161 W Michigan Ave			Jackson	MI	49201	
James Best One Tire & Service		1750 Southfield Rd			Lincoln Park	MI	48146	
James Dimitriou		190 Monroe N W No 3000			Grand Rapids	MI	49503	
James Gustizia	dba Atlantic Ice The Ice House	60 Weldon St			Brooklyn	NY	11208	
Janssen Refrigeration		26725 Buhert			Warren	MI	48089	
Jason Hall		410 S Main St			Warren	MI	48089	
Jason Martin		3 530 4 Ave NE			Crystal	MI	48818	
Jay Roberts		805 Elm St			Medicine Hat Area	AB	T1A 6B3	Canada
Jayvees Inc		152 Dwight St			Grayling	MI	49738	
Jean M Gillette		PO Box 400			River Rouge	MI	48218	
Jean M Gillette		PO Box 400			Montello	WI	53949	
Jeff Curtiss	Attn Robert A. Gonzalez Attorney	PO Box 400			Montello	WI	53949	
Jeff Handler		62 Deer Creek Dr			Fort Gratiot	MI	48059	
Jeff Isley		500 Fenimore Rd			Mamaroneck	NY	10543	
Jeff Menna		3086 S Orilla Rd			Des Moines	IA	50309	
Jeff Menna		7601 Mapleton Ct			West Bloomfield	MI	48324	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Jefferson County Treasurer	Assessors Office	411 4 th St			Fairbury	NE	68352	
Jefferson County Treasurer		411 4 th St			Fairbury	NE	68352	
Jefferson Fill Up		10550 W Jefferson			River Rouge	MI	48218-1307	
Jelly Olim Holdings		2210 A St SW			Cedar Rapids	IA	52404	
Jemco Water Treatment Services Inc		7035 Van Buren Rd			Syracuse	NY	13209	
Jemison, Demetrius	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Jennifer Gay & Justin Grosic		6875 McClements Rd			Brighton	MI	48114	
Jeremy Tobias		6317 Cir St			Frederic	MI	49733	
Jerome Township	Assessors Office	1370 W Kirks Trail			Sanford	MI	48657	
Jerome Township		1370 W Kirks Trail			Sanford	MI	48657	
Jerry D Gauthier		8069 S Military Rd			Grayling	MI	49738	
Jerry Hall Trucking & Excavating LLC		3913 Dove Rd			Port Huron	MI	48060	
Jerrys Paint Store		314 S Lafayette			Greenville	MI	48838	
Jewell County Treasurer		307 N Commercial			Mankato	KS	66956	
Jewell County Treasurer	Assessors Office	307 N Commercial			Mankato	KS	66956	
Jilco Equipment Leasing Co		377 Half Acre Rd			Mamaroneck	NY	10543-2313	
Jilco Equipment Leasing Co		377 Half Acre Rd		PO Box 465	Cranbury	NJ	08512	
Jims Well Drilling		PO Box 98			Grayling	MI	49738	
Joan C Calvin Trust		9290 Peninsula Dr			Traverse City	MI	49686	
Joan C Calvin Trust Recurring Batch		9290 Peninsula Dr			Traverse City	MI	49686	
Joan Grass	Attn Fred Gress	318 Village Dr			Parsons	KS	67357-3538	
Joel Bates, Dr		1227 W State Rd			Belding	MI	48809	
Joels Liquor		2 17th Ave NW			Rochester	MI	55901	
Johansen Welding & Crane		15162 Mallard Ave			Mason City	IA	50401	
John Brady / Carlson		PO Box 1345			Sonoma	CA	95476	
John Deere Landscapes		650 Stephenson Hwy			Troy	MI	48083	
John Deere Landscaping Madison		31691 Dequindre Rd			Madison Heights	MI	48071	
John Matches Refrigeration		RR 5			Sauble Beach	ON	N4K 5N7	CANADA
John R Brady et al		PO Box 1345			Sonoma	CA	95476	
John R Spring & Tire Center		1782 E Maple			Troy	MI	48083	
John Reis Rentals		418 Birch Ln			Harford	WI	53027	
John Somers		PO Box 55303			Stockton	CA	95202	
John Trombley		1382 Peterson Rd			Muskegon	MI	49445	
Johnson County Treasurer Box 476	Assessors Office	PO Box 476			Tecumseh	NE	68450	
Johnson County Treasurer Box 476		PO Box 476			Tecumseh	NE	68450	
Johnson, Ken	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Johnson, Matt	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Johnson, Richard	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Johnson Equipment		5990 Avebury Rd			Montreal	QC	L5R 3R2	CANADA
Jon C Stelley & Deanna M Stelley								
Jones Equipment Rental		4600 24th Ave			Ft Gratiot	MI	48059	
Joses Refrigeration		1308 S Evergreen St			Santa Ana	CA	92707	
JRs Home Repair		2727 A 12th St SW			Cedar Rapids	IA	52404	
Juel Egg Co Bismarck		1751 93rd St NE			Bismarck	ND	58501	
Juel Properties LLP		1751 93rd St NE			Bismarck	ND	58501	
JUNKIN PEARSON HARRISON &	RE HIGGINBOTHAM OIL CO INC	ATTN SAMUEL W JUNKIN	601 GREENSBORO AVE STE		TUSCALOOSA	AL	35401	
Justin in Time		8421 E Pierce Rd			Ithaca	MI	48847	
Justin E Jones	Monument Storage	2714 Monument Ct			Concord	CA	94520	
Justino Contracting Inc		650 Halstead Ave			Mamaroneck	NY	10543	
K & H Concrete Cutting of Lansing		3503 W St Joseph			Lansing	MI	48917	
K & J Refrigeration		63 Hawthorne St			Rochester	NY	14610	
K & J Refrigeration		63 Hawthorne St			Fairport	NY	14450	
K & K Masonry		168 W Federal Hwy			Roscommon	MI	48653	
K/E Electric Supply Corp		146 North Groesbeck Hwy			Mt Clemens	MI	48043	
Kabacki, Cory	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Kabucki, Cory	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Kalco Sales Co		PO Box 58563			Carson	CA	90746	
Kala Hayden	Attn Kala Hayden	Probation Officer	111 South 18th Plz Ste C79		Omaha	NE	68102-1312	
Kamp Oil Inc		PO Box 8185			Grand Rapids	MI	49518-8185	
Kamps		2900 Peach Ridge NW			Grand Rapids	MI	49534	
Kansas Gas Service		PO Box 219046			Kansas City	MO	64121-9046	
Kansas Gas Service		PO Box 219046			Lubbock	TX	79404	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Kansas Secretary of State		120 S W 10th Ave			Topeka	KS	66612-1594	
KAPLAN FOX & KILSHEIMER LLP	RE CHI MAR ENTERPRISES INC	ATTN GARY L SPECKS	423 SUMAC RD		HIGHLAND PARK	IL	60035	
KAPLAN FOX & KILSHEIMER LLP	RE WARRINGTON FUELS INC	ATTN GARY L SPECKS	423 SUMAC RD		HIGHLAND PARK	IL	60035	
KAPLAN FOX & KILSHEIMER LLP		ATTN ROBERT N KAPLAN LINDA NUSSBAUM RICHARD J KILSHEIMER GREGORY K	850 THIRD AVE 14TH FL		NEW YORK	NY	10022	
KAPLAN FOX & KILSHEIMER LLP	RE CHI MAR ENTERPRISES INC	J KILSHEIMER GREGORY K	850 THIRD AVE 14TH FL		NEW YORK	NY	10022	
KAPLAN FOX & KILSHEIMER LLP	RE WARRINGTON FUELS INC	ATTN ROBERT N KAPLAN LINDA NUSSBAUM RICHARD J KILSHEIMER GREGORY K						
Kawawlin Township		1836 E Parish Rd			Kawawlin	MI	48631	
KD Industries Inc		1525 East Lake Rd			Erie	PA	16511	
KD Industries Inc		1525 East Lake Rd			Mamaroneck	NY	10543-2313	
Keay Fallowfield		PO Box 162			Croswell	MI	48422	
Keego Harbor, City of PO Box 665	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Keego Harbor, City of PO Box 665	Assessors Office	PO Box 665			Keego Harbor	MI	48320-0665	
Keego Harbor, City of PO Box 79001	Drawer No 7728	PO Box 79001			Keego Harbor	MI	48320-0665	
Keith County Treasurer	Assessors Office	PO Box 239			Detroit	MI	48279-7728	
Keith County Treasurer		PO Box 239			Ogallala	NE	69153	
Kel Graphics		110 W River St			Ogallala	NE	69153	
Kellys Liquor		3210 Brookdale Dr			Cadillac	MI	49601	
Ken & Norms Wine & Spirits		4801 Chicago Ave S			Brooklyn Park	MN	55444	
Kens Foods		2105 SE 6th Ave			Minneapolis	MN	55417	
Kent Oil Inc		PO Box 908001			Aberdeen	SD	57401	
Kentwood Packaging Corporation		4050 Broadmoor SE			Midland	TX	79708-0001	
Kentwood, City of	Assessors Office	4900 Bregon Ave SE	PO Box 8848		Grand Rapids	MI	49512	
Kentwood, City of		4900 Bregon Ave SE	PO Box 8848		Kentwood	MI	49518-8848	
Kenworth Ontario Pad Lease		500 Creditstone Rd			Kentwood	MI	49518-8848	
Kenworth Paclease		500 Creditstone Rd			Chatham	ON	L4K 3Z3	CANADA
KERGER AND ASSOCIATES	RE GRI INC	ATTN RIC-HARD M KERGER	33 S MICHIGAN ST	STE 100	Concord	ON	L4K 3Z3	Canada
Kern County Phil Franey	Assessors Office	1115 Truxtun Ave 2nd Fl			TOLEDO	OH	43604	
Kern County Treasurer Tax Collector		1115 Truxtun Ave 2nd Fl			Bakersfield	CA	93301-4640	
Kern County Treasurer Tax Collector		1115 Truxtun Ave 2nd Fl			Bakersfield	CA	93301-4640	
Kerr Albert Office Supplies	Assessors Office	1121 Military St			Bakersfield	CA	93301-4640	
Kesterson, Steve	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Key Equipment Finance		1000 South McCaslin Blvd			Port Huron	MI	48060	
KICKHAM HANLEY, PC	RE LORI MOUSE D/B/A ABSOLUTELY FABULOUS CATERING	ATTN TIMOTHY O MCMAHON	300 BALMORAL CENTRE	32121 WOODWARD AVE	ROYAL OAK	MI	48073-0943	
Kiel, City of	Assessors Office	Marilyn Jaschob	621 Sixth St Box 98		Kiel	WI	53042-0098	
KILPATRICK TOWNSEND & STOCKTON LLP		ATTN DANIEL R TAYLOR JR N C S B NO 7358 W MARK CONGER N C S B NO 18141 ADAM H CHARINES N C S B	1001 WEST FOURTH ST		WINSTON SALEM	NC	27101-2400	
Kimble Central Appraisal Dist	RE LEHOMA GOODE	PO Box 307			Junction	TX	76849	
Kimble Central Appraisal Dist	Assessors Office	PO Box 307			Junction	TX	76849	
Kinney Dairies Inc		1215 N Johnson St			Port Huron	MI	48060	
Kinney Dairies Inc		1215 N Johnson St			Bay City	MI	48708	
Kinney Realty Company		1215 N Johnson St			Bay City	MI	48708	
Kinney Realty Company Recurring Batch Only		1215 N Johnson St			Bay City	MI	48708	
Kimble, Kevin	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Kiowa County Treasurer	Assessors Office	211 E Florida			Greensburg	KS	67054	
Kiowa County Treasurer		211 E Florida			Greensburg	KS	67054	
KLAFTER & OLSEN LLP	RE LINCO DISTRIBUTING COMPANY INC D/B/A BEER MINIMUM	ATTN JEFFREY A KLAFTER	1311 MANARONECK AVE STE 220		WHITE PLAINS	NY	10605	
Knights of Columbus Council No 12850		1351 McIntyre Rd			Bad Axe	MI	48413	
Knollwood Liquor		7924 Hwy 7			St Louis Park	MN	55426	
Knology		PO Box 105202			Atlanta	GA	30348-5202	
Knowlton Distributors		1755 Yeager St			Port Huron	MI	48060	
Knowlton, Chuck	c/o Arctic glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Knowlton, Chuck USE USA06154	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Knowlton, Steve	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Knox County Treasurer	Assessors Office	Po Box 127			Center	NE	68724	
Knox County Treasurer	Assessors Office	Po Box 127			Center	NE	68724	
Kochville Township	Assessors Office	5851 Mackinaw Rd			Saginaw	MI	48604	
KOHN SWIFT & GRAF PC	RE ALVINS ENTERPRISES INC D/B/A/ PARTY KING SUZIES INVESTMENTS INC D/B/A CHECKER DRUGS AND E HOESE DOUGLAS A FOOD AND BC & D ENTERPRISES ABRAHAMAS	ATTN JOSEPH C KOHN ROBERT J LARocca WILLIAM 2100	ONE SOUTH BROAD ST STE		PHILADELPHIA	PA	19107	
KOHN, SWIFT & GRAFT, PC	RE CHI MAR ENTERPRISES INC	ATTN JOSEPH C KOHN	ONE SOUTH BROAD ST STE		PHILADELPHIA	PA	19107	
Konica Minolta Albin		46921 Enterprise Ct			Wixom	MI	48393	
Konica Minolta Business Solutions Canada Ltd Calgary		1315 73 Ave SE			Edmonton	AB	T2H 2X4	CANADA
Konica Minolta Business Solutions Canada Ltd Toronto		PO Box 4094	Station A		Toronto	ON	M5W 3T1	CANADA
Kopczyk, Mitchell	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Koronka, Jeff	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
KOTCHEN & LOW LLP	RE MARTIN G MCNUITY	ATTN DANIEL L LOW			WASHINGTON	DC	20037	
KOTCHEN & LOW LLP	RE UNITED STATES OF AMERICA ET	ATTN DANIEL L LOW	2300 M ST NW	STE 800	WASHINGTON	DC	20037	
KOTCHEN AND LOW	RE MARTIN G MCNUITY	ATTN DANIEL A KOTCHEN	2300 M ST NW	STE 800	WASHINGTON	DC	20037	
KOTCHEN AND LOW	RE UNITED STATES OF AMERICA ET	ATTN DANIEL A KOTCHEN	2300 M ST NW	STE 800	WASHINGTON	DC	20037	
KPMG LLP		Ste 2000 - One Lombard Pl			Winnipeg	MB	R3B 0X3	Canada
KPMG LLP		Ste 2000 - One Lombard Pl			Winnipeg	MB	R3B 0X3	
KRAUSE KALFAYAN BENINK & SLAVENS	RE RICKY J RYBERG	ATTN RALPH B KALFAYAN	625 BROADWAY STE 635		SAN DIEGO	CA	92101	
Krause, Sheila	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Port Huron	MI	48060	
Krieg Rental Properties		195 Fremont Ave			Dubuque	IA	52003	
Krieg Rental Properties		195 Fremont St			Dubuque	IA	52003	
Kubacki, Cory	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
L & P Realty LLC		205 W Westfield Ave			Roselle Park	NY	07204	
L & P Realty, LLC	Attn Anthony Piccolo	26 Dickerson Ave			Bayville	NY	11709	
LA Freight & Logistics		28562 Oso Pkwy Ste D424			Vernon	CA	90058	
La Vines Inc		825 Egg Harbor Rd			Sturgeon Bay	WI	54235	
LABATON SUCHAROW LLP		ATTN BERNARD PERSKY	140 BROADWAY		NEW YORK	NY	10005	
LABATON SUCHAROW LLP	RE ARKANSAS GARDEN CENTER WEST LLC	HOLLIS L SALZMAN KELLIE LERNER MORISSA FALK	140 BROADWAY		NEW YORK	NY	10005	
LABATON SUCHAROW LLP	RE RIDGE PLAZA INC	ATTN BERNARD PERSKY HOLLIS L SALZMAN KELLIE LERNER MORISSA FALK	140 BROADWAY		NEW YORK	NY	10005	
LABATON SUCHAROW LLP	RE SOLID WASTE LTD INC D/B/A BAYLAND MARINA	ATTN BERNARD PERSKY HOLLIS L SALZMAN KELLIE LERNER MORISSA FALK	140 BROADWAY		NEW YORK	NY	10005	
LABATON SUCHAROW LLP	RE THRIFTY LIQUOR INC	ATTN BERNARD PERSKY HOLLIS L SALZMAN KELLIE LERNER MORISSA FALK	140 BROADWAY		NEW YORK	NY	10005	
Labette County Treasurer	Assessors Office	PO Box 388			Oswego	KS	67356	
Labette County Treasurer	Assessors Office	PO Box 388			Oswego	KS	67356	
Lacie Sudaou	C/O Daniel Symonds	535 Griswold St Ste 1400			Detroit	MI	48226-3695	
LAFLAMMER & MAULDIN	RE POLLYS FOOD SERVICE INC AND KENCO INC	ATTN RICHARD N LAFLAMME	2540 SPRING ARBOR RD		JACKSON	MI	49203	
Lake Country Liquors		PO Box 112	432 State Hwy 6		Outing	MN	56662	
Lake Country Liquors		432 State Hwy 6			Outing	MN	56662	
Lake Ontario Ice		5 Catarqui St			Kingston	ON	K7L 4W1	Canada
Lake Wine & Cheese Rebate		404 West Lake St			Minneapolis	MN	55408	
Lakes Liquor		7860 Lake Dr			Lino Lakes	MN	55014	
Lakeshore Spine & Pain		5511 West U S 10			Ludington	MI	49431	
Lakeside General		E 12965 Hwy 78			Merrimac	WI	53561	
Lakeside Wine & Spirits		580 Willow Dr			Long Lake	MN	55356	
Laketon Township	Assessors Office	2735 W Giles Rd			Muskegon	MI	49445	
Laketon Township	Assessors Office	2735 W Giles Rd			Muskegon	MI	49445	
Lakeview Petroleum		PO Box 510	PO Box 5037		Marysville	CA	95901	
Lamb County Tax Office	Assessors Office	100 6th Dr	Courthouse Rm 105		Littfield	TX	79339	
Lamb County Tax Office	Assessors Office	100 6th Dr	Courthouse Rm 105		Littfield	TX	79339	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Lancaster County Treasurer	Attn Richard Nuernberger	County City Building			Lincoln	NE	68508	
Lancaster County Treasurer	Assessors Office	Attn Richard Nuernberger	County City Building		Lincoln	NE	68508	
Lancaster County Treasurer	Property Tax	Attn Richard Nuernberger	County City Building		Lincoln	NE	68508	
LANCE C YOUNG	RE BEDROS INC D/B/A GEORGES DRESHTOWN SHOP N BAG	ATTN LANCE C YOUNG	43311 JOY RD	STE 244	CANTON	MI	48187	
LANDSKRONER GRIECO MADDEN	RE UNIVERSAL HILLCREST LLC	ATTN JACK LANSKRONER	1360 WEST 9TH ST	STE 200	CLEVELAND	OH	44113	
Lannon, Village of	Assessors Office	20399 W Main St			Lannon	WI	53046	
Lansing Board of Water & Light		PO Box 13007			Lansing	MI	48901-3007	
Lansing City Treasurer G23	Assessors Office	City of Lansing City Treasurer	124 Michigan Ave		Lansing	MI	48933-1698	
Lansing City Treasurer G23	City of Lansing City Treasurer	G 23 1st Fl City Hall			Lansing	MI	48933-1698	
Lansing Economic Development Corp		401 S Washington Sq Ste 100			Lansing	MI	48933	
Lansing Ice & Fuel		PO Box 20097			Lansing	MI	48901-0097	
Lansing Petty Cash	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Lansing, City of	Lansing, City of	City of Lansing City Treasurer	124 Michigan Ave		Lansing	MI	48933-1698	
Lansing, City of Income Tax Division		124 W Michigan Ave	Rm G 29 / First Fl / City Hall		Lansing	MI	48933	
Lansing, City of Income Tax Office Box 19219					Lansing	MI	48901	
Lansing, City of PO Box 40712		PO Box 19219			Lansing	MI	48901	
Lansing, City of Public Service		PO Box 40712			Lansing	MI	48901-7912	
Lansing, City of Public Service		124 W Michigan Ave	Ste B		Lansing	MI	48911	
Lapeer, City of	Assessors Office	124 W Michigan Ave	7th floor/City Hall		Lansing	MI	48933	
Lapeer, City of	Assessors Office	576 Liberty Park			Lapeer	MI	48446	
Lapeer, City of	Assessors Office	576 Liberty Park			Lapeer	MI	48446	
Larkin Township	Assessors Office	Kathy Moe Treasurer	4715 Monroe Rd		Midland	MI	48642	
Larkin Township	Kathy Moe Treasurer	4715 Monroe Rd			Midland	MI	48642	
Larks Lake Garage		4636 Larks Lake Rd			Pellston	MI	49769	
LARRY D DRURY LTD	RE TAYLOR AND SYDOR	ATTN LARRY D DRURY	205 W RANDOLPH STE 430		CHICAGO	IL	60606	
Larrys Liquor Rebate		116 Oakdale St			Owatoma	MN	55060	
Larson Auto World Inc		2700 W 7th			Stoux Falls	SD	57104	
Lavalle, Village of	Assessors Office	Jean Henke Treasurer	101 River St		Lavalle	WI	53941	
LAW OFFICE OF JOSEPH M PATANE	RE HAMID AMINI D/B/A AMINIS BY THE BAY	ATTN JOSEPH MARID PATANE	2280 UNION ST		SAN FRANCISCO	CA	94123	
LAW OFFICE OF JOSEPH M PATANE	RE MARIN SCOTTYS MARKET INC	ATTN JOSEPH MARID PATANE	2280 UNION ST		SAN FRANCISCO	CA	94123	
Law Office of Marvin Kay	RE Forsythe Angelica	ATTN Marvin Kay Esq	State Bar No 43461	2516 Crest View Dr	Los Angeles	CA	90046	
LAW OFFICE OF SERMAN KASSOFF	RE HAMID AMINI D/B/A AMINIS BY THE BAY	ATTN SHERMAN KASSOFF	954 RISA RD STE B		LAFAYETTE	CA	94549	
LAW OFFICE OF WILLIAM C WRIGHT	RE COBBLESTONE TEQUESTA LLC D/B/A TEQUESTA GITGO	ATTN WILLIAM C WRIGHT	THE COMEAU BUILDING	319 CLEMATIS ST STE 109	WEST PALM BEACH	FL	33401	
LAW OFFICES OF ALEXANDER M SCHACK	RE 3PO GAS INC D/B/A CROW CANYON WINE & LIQUOR	ATTN ALEXANDER M SCHACK	16870 WEST BERNARDO DR STE 400		SAN DIEGO	CA	92127	
LAW OFFICES OF DAVID A BALTO	RE MARCHBANKS TRAVEL SERVICE INC D/B/A BEAR MOUNTAIN TRAVEL STOP	ATTN DAVID A BALTO	2600 VIRGINIA AVE STE 111		WASHINGTON	DC	20037	
Law Offices of David Balto	RE Dobbie Alexander & Benson Michael	ATTN David A Balto	2600 Virginia Ave NW Ste 1111		Washington	DC	20037	
Law Offices of Joshua P Davis	RE Dobbie Alexander & Benson Michael	ATTN Joshua P Davis	437A Valley St		San Francisco	CA	94131	
LAW OFFICES OF JOSHUA P DAVIS	RE MARCHBANKS TRAVEL SERVICE INC D/B/A BEAR MOUNTAIN TRAVEL STOP	ATTN JOSHUA P DAVIS	437A VALLEY ST		SAN FRANCISCO	CA	94131	
LAW OFFICES OF KRISHNA B LAW OFFICES OF MAX WILD	RE F & V OIL COMPANY INC ET AL	ATTN KRISHNA B NARINE	2600 PHILMONT AVE STE 324		HUNTINGDON VALLEY	PA	19006	
	RE LAWRENCE J ACKER BRIAN W BUTTARS LINDA DESMOND RON MIATOKWSKI PERRY PEKA PATRICK SIMASKO AND WAYNE	ATTN MAX WILD	98 DISTILLERY RD		WARWICK	NY	10990	
Lea County Treasurer	Assessors Office	100 N Main Ave Ste 3C			Lovington	NM	88260-4000	
Lea County Treasurer		100 N Main Ave Ste 3C			Lovington	NM	88260-4000	
Leaseway Corporation Ltd		4210 Ogden Rd SE			Calgary	AB	T2G 4V3	Canada
Leasing Services		390 Union Blvd No 600			Lakewood	CO	80228	
Lebrini Service Station		711 Fenimore Rd			Mamaroneck NY 10543 2313			
Lecoupe Ice		433 Mickim St			Chatham	ON	P3C 2L4	CANADA
Lee, Cary	c/o Arctic Glacier MI Region	1025 E Huron Ave			Bad Axe	MI	48413	
Legacy Wine & Spirits		1755 Yeager St			Port Huron	MI	48060	
LEMMON LAW FIRM LLC	RE GASLAMP COUNTRY CLUB	724 Vista Blvd			Waconia	MN	55387	
		ATTN ANDREW A LEMMON	15058 RIVER RD	PO Box 904	HAHNVILLE	LA	70057	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Lenawee County Treasurer		301 N Main St	Old Courthouse		Adrian	MI	49221	
Leonard Piccolo	dba Atlantic Ice The Ice House	50 Knolls Dr N			Manhasset Hills	NY	11040	
Leoni Township	Assessors Office	913 5th St			Michigan Center	MI	49254	
Leroy, Township of		913 5th St	PO Box 375		Michigan Center	MI	49254	
LES Lincoln Electric System		16093 190th Ave			Leroy	MI	49655	
Leutscher, Joshua	c/o Arctic Glacier MI Region	PO Box 80869			Lincoln	NE	68501-0869	
LEVIN FISHBEIN SEDRAN & BERMAN	RE FIVE ANGELS MANAGEMENT	1755 Yeager St			Port Huron	MI	48060	
LEVITT & KAIZER	D/B/A FRANK A SMITH BEVERAGES	ATTN HOWARD J SEDRAN	510 WALNUT ST STE 500		PHILADELPHIA	PA	19106	
	RE LAWRENCE J ACKER BRIAN W	AUSTIN B COEHN CHARLES	148 EAST 78TH ST		NEW YORK	NY	10075	
	BUTTARS LINDA DESMOND RON	ATTN RICHARD WARE LEVITT						
	MIASTOKOWSKI PERRY PEKA	MATTHEW S WILD						
	PATRICK SIMASKO AND WAYNE	510 Webster St	PO Box 517		Coleman	MI	48618	
Lewis, Ron	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Lexington Park		3885 Lakeshore Rd			Lexington	MI	48450	
Liberty International Underwriters		2010 700 2nd St S W			Calgary	AB	T2P 2W1	Canada
Liberty Station LLC		PO Box 207			Dubuque	IA	52003-772	
Liberty Village Wine & Spirits		105 New England Pl Ste 160			Stillwater	MN	55082	
LIEFF CABRASER HEIMANN & BERNSTEIN	RE MARCHBANKS TRAVEL SERVICE	ATTN CHRISTOPHER E COLEMAN	ONE NASHVILLE PL STE 1650		NASHVILLE	TN	37219	
LIEFF CABRASER HEIMANN & BERNSTEIN LLP	INC D/B/A BEAR MOUNTAIN TRAVEL STOP	ATTN JOSEPH R SAVERI	EMBARCADERO CTR WEST	275 BATTERY ST	SAN FRANCISCO	CA	94111	
	RE MARCHBANKS TRAVEL SERVICE	MICHELLE C JACKSON						
Lieff Cabraser Heimann & Bernstein, LLP		ATTN Joseph R Saveri & Michelle C Jackson						
Lieff Cabraser Heimann & Bernstein,	RE Dobbie Alexander & Benson Michael	ATTN Christopher E Coleman	Embarcadero Ctr West	275 Battery St Ste 3000	San Francisco	CA	94111-3339	
Liftech Equipment Companies Inc	RE Dobbie Alexander & Benson Michael	Michelle C Jackson	One Nashville Pl	150 Fourth Ave North Ste 1650	Nashville	TN	37219-2423	
Lightyear Network Solutions LLC		6847 Ellicott Dr			E Syracuse	NY	13057	
Lightyear Network Solutions LLC		PO Box 740050			Omaha	NE	68127-1700	
Lily Transportation Corp		PO Box 740050			Cincinnati	OH	45274-0050	
Lincoln County Treasurer		145 Rosemary St			Needham	MA	02494-1332	
Lincoln County Treasurer	Assessors Office	301 North Jeffers Rm 102			North Platte	NE	69101	
Lincoln County Treasurer		301 North Jeffers Rm 102			North Platte	NE	69101	
Lincoln Financial		One Carlson Pkwy Ste 225			Plymouth	MI	55447	
Lincoln Park, City of	Assessors Office	Patricia Luiko Treasurer	1355 Southfield Rd		Lincoln Park	MI	48146	
Lincoln Park, City of		1355 Southfield Rd			Lincoln Park	MI	48146	
Lincoln Township	Assessors Office	Maggie Carey Treasurer	PO Box 239		Lake George	MI	48633	
Lincoln Township		PO Box 239			Lake George	MI	48633	
Lincoln Township Isabella County		9023 S Isabella Rd			Sheperd	MI	48883	
Lincoln Township Isabella County		9023 S Isabella Rd			Sheperd	MI	48883	
Lincoln Township Isabella County		9023 S Isabella Rd			Sheperd	MI	48883	
Lincoln Township Isabella County		9023 S Isabella Rd			Sheperd	MI	48883	
Lincoln Water & Wastewater System		Judy Bell			Standish	MI	48658	
Lincoln, Village of		PO Box 542			Lincoln	NE	68508	
Linde St Patrick		PO Box 84			Lincoln	NE	68508	
Linton, Jacob	c/o Arctic Glacier MI Region	2720B St Patrick			Montreal	QC	H3K 1B8	CANADA
LIPA Long Island Power Authority		1755 Yeager St			Lincoln	NE	68508	
Liquor Barrel Golden Valley		PO Box 9039			Port Huron	MI	48060	
Liquor Depot 1017 1st Ave NE		7980 Hwy 55			Hicksville	NY	11802-9039	
Liquor Depot 4355 Hwy 55		1017 1st Ave NE			Golden Valley	MN	55426	
Liquor Mart Coon Rapids		4355 Hwy 55			Staples	MN	56749	
Liquor Stores Limited Partnership		1921 Coon Rapids Blvd			Loretto	MN	55357	
Liquor Stores Limited Partnership		Ste 300 10508 82nd Ave			Coon Rapids	MN	55433	
Liquor Vault Rebate		Ste 300 10508 82nd Ave			Edmonton	AB	T6E 2A4	Canada
Liquor Village		521 Jackson St			Edmonton	AB	T6E 2A4	Canada
Little Short Stop		2289 Ford Pkwy			St Paul	MN	55102	
Little Short Stop		201B Preston Pkwy			St Paul	MN	55116	
Livonia, City of	Assessors Office	33000 Civic Ctr Dr			Cambridge	ON	N3H 5E8	Canada
LKQ of Michigan		41247 East Huron River Dr			Cambridge	ON	N3H 5E8	Canada
Llano County	Assessors Office	PO Box 307			Livonia	MI	48154	
Lloyds Discount Liquor		PO Box 277			Belleville	MI	48111	
					Llano	TX	78643	
					Pierz	MN	56364	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Loblaws Rebate		1 Presidents Choice Cir			Brampton	ON	L6Y 5S5	Canada
Loblaws Rebate		1 Presidents Choice Cir			Brampton	ON	L6Y 5S5	
Location De Camions Eureka Inc		9651 Louis H Larfontaine			Anjou	QC	H1J 2A3	Canada
Location LoMont Inc		2105 Cote de Liesse			St Laurent	QC	H4N 2M5	Canada
LOCKRIDGE GRINDAL NAUEN P LLP	RE KOPILENKO INTERNATIONAL WINES & LIQUORS INC	ATTN W JOSEPH BRUCKNER	100 WASHINGTON AVE		MINNEAPOLIS	MN	55401	
LOCKRIDGE GRINDAL NAUEN P LLP	RE MALL MART INC D/B/A MIDWAY BP	ATTN W JOSEPH BRUCKNER	100 WASHINGTON AVE		MINNEAPOLIS	MN	55401	
LOCKRIDGE GRINDAL NAUEN P LLP	RE PUBLIC FOODS INC ET AL	ATTN W JOSEPH BRUCKNER	100 WASHINGTON AVE		MINNEAPOLIS	MN	55401	
LOCKRIDGE GRINDAL NAUEN P LLP	RE THOMAS BEVERAGE CO INC	ATTN W JOSEPH BRUCKNER	100 WASHINGTON AVE		MINNEAPOLIS	MN	55401	
LOCKRIDGE GRINDAL NAUEN P LLP	D/B/A THOMAS LIQUORS	ATTN W JOSEPH BRUCKNER	100 WASHINGTON AVE		MINNEAPOLIS	MN	55401	
LOCKRIDGE GRINDAL NAUEN P LLP	RE KOZAK ENTERPRISES INC	MATTHEW R SALWIEDEL	100 WASHINGTON AVE		MINNEAPOLIS	MN	55401	
Lodi, Town of	Assessors Office	PO Box 310			Lodi	WI	53555	
Lomelys Mobile Detail		14257 Sylvan St			Van Nuys	CA	91401	
Lone Wolf Outpost Rebate		4963 State Hwy 6			Remer	MN	56672	
Long Lake Township	Assessors Office	Trish Mehney Treasurer	8870 North Long Lake Rd		Traverse City	MI	49685	
Long Lake Township	Trish Mehney Treasurer	8870 North Long Lake Rd			Traverse City	MI	49685	
Longo Brothers Fruit Market Rebate		8800 Huntington Rd			Vaughan	ON	L4H 3M6	Canada
Longo Brothers Fruit Market Rebate		8800 Huntington Rd			Vaughan	ON	L4H 3M6	
Loomis Ewert Parsley Davis & Gotting		124 W Allegan Ste 700			Lansing	MI	48933	
Los Angeles County Fire Dept	Assessors Office	1401 E Willow St			Signal Hill	CA	90755-3543	
Los Angeles County Fire Dept	Assessors Office	1401 E Willow St			Signal Hill	CA	90755-3543	
Los Angeles County Tax Collector	Assessors Office	1401 E Willow St			Signal Hill	CA	90755-3543	
Los Angeles County Tax Collector	Assessors Office	1401 E Willow St			Signal Hill	CA	90755-3543	
Los Angeles Dept of Water & Power	Office of Finance Business Tax	PO Box 30808			Los Angeles	CA	90030-0808	
Los Angeles, City of	Assessors Office	PO Box 53200			Los Angeles	CA	90053-0200	
Los Angeles, County of	Assessors Office	1401 E Willow St			Signal Hill	CA	90755-3543	
Los Angeles, County of	Assessors Office	225 North Hill St Rm No 160	PO Box 514818		Los Angeles	CA	90051-4818	
Los Angeles, County of	Assessors Office	225 North Hill St Rm No 160	PO Box 514818		Los Angeles	CA	90051-4818	
Los Angeles, County of	Assessors Office	PO Box 54978			Los Angeles	CA	90054-0978	
Losquandro Ice Company Inc Rent		PO Box 54978			Los Angeles	CA	90054-0978	
Loudermills Forklift Service Inc		335 Moffat St			Brooklyn	NY	11237	
Louisville Snow Removal Inc		6026 Stoney Pointe			Flint	MI	48506	
Lovells Township	Assessors Office	PO Box 992			Chatham	ON	N7M 5L6	CANADA
Lovells Township	Assessors Office	8405 Twin Bridge Rd			Grayling	MI	49738	
Lowe, Tanya	c/o Arctic Glacier MI Region	8405 Twin Bridge Rd			Grayling	MI	49738	
Lowell Township	Assessors Office	1755 Yeager St			Port Huron	MI	48060	
Lowell Township	Assessors Office	2910 Alden Nash SE			Lowell MI	MI	49331	
Lowtown Wine & Spirits		2910 Alden Nash SE			Lowell MI	MI	49331	
LOWNEY DANNENBERG COHEN & HART PC	RE DONALD K TOMINO D/B/A CRAFTON BEVERAGE CENTER	262 E Fourth St	ONE NORTH BROADWAY		St Paul	MIN	55101	
Loxton Radiator Service		ATTN BARBARA J HART			WHITE PLAINES	NY	10601	
Lozon Ace Hardware		3521 Lapeer Rd			Port Huron	MI	48060	
Lubbock Central Appraisal Dist	Assessors Office	10563 W Jefferson			River Rouge	MI	48218	
Lubbock Central Appraisal Dist	Assessors Office	916 Main Ste 102	PO Box 10536		Lubbock	TX	79408	
Lubbock County Tax Assessors Office	Assessors Office	916 Main Ste 102	PO Box 10536		Lubbock	TX	79408	
Lubbock County Tax Ronnie Keister	Assessors Office	916 Main Ste 102	PO Box 10536		Lubbock	TX	79408	
Lubbock County Tax Ronnie Keister	Assessors Office	916 Main Ste 102	PO Box 10536		Lubbock	TX	79408	
Lubbock Power & Light		PO Box 10541			Lubbock	TX	79408	
Lucas, Kenneth Jr	c/o Arctic Glacier MI Region	3917 W Ct St			Lubbock	TX	79408-3541	
Lucky Star Market		3785 W US Hwy 10			Port Huron	MI	48060	
Ludington Petty Cash		4025 W Hold Rd Building B	PO Box 190		Flint	MI	48532-3884	
Lutz Electric Construction Co on hold		4721 22 Mile Rd			Ludington	MI	49431-9601	
Lutz Roofing		ATTN MICHAEL P LYNN			Holt	MI	48842	
LYNN TILLOTSON & PINKER LLP	RE JOSEPH DIFABRITTIIS 7 11 FOOD STORE No 24428	RICHARD A SMITH	750 N ST PAUL ST STE 1400		Shelby Twp	MI	48317	
Lyon Charter, Township of	Assessors Office	58000 Grand River			DALLAS	TX	75201	
Lyon Charter, Township of	Assessors Office	58000 Grand River			New Hudson	MI	48165	
Lyon Charter, Township of	Assessors Office	58000 Grand River			New Hudson	MI	48165	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
M & L Liquor		5900 167th Ave			Ramsey	MN	55303	
M & S Parking Fund		103 River Ave			Mamaroneck	NY	10543-2313	
M & T Welding & Fabrication Inc		10312 Skeman			Brighton	MI	48114	
M 91 Tire Co Inc		8588 Storey Rd			Belding	MI	48809	
MA Bruder & Sons Inc		Accounts Receivable Dept			Twin Oaks	PA	19014	
Mac Trailer Leasing dba PLM Trailer Leasing		PLM Leasing LLC			Tolleson	AZ	85353	
Mac Trailer Leasing dba PLM Trailer Leasing		PLM Leasing LLC			Chicago	IL	60693	
Mack Lease of Omaha LLC		14095 Collections Cir Dr			Chicago	IL	60693	
Mackinac Bridge Authority		7210 L St			Omaha	NE	68127	
Mackinac Bridge Authority		N415 I 75			Port Huron	MI	48060	
Mackinaw City, Village of		N415 I 75			St Ignace	MI	49781	
Mackinaw City, Village of		Treasurer			Mackinaw City	MI	49701	
Macs Convenience Stores Inc West Rebate		PO Box 580			Mackinaw City	MI	49701	
Macs Convenience Stores Inc West Rebate		Ste 400 4th floor	305 Milner Ave		Toronto	ON	M1B 3V4	Canada
Madden, Tom		Ste 400 4th floor	305 Milner Ave		Toronto	ON	M1B 3V4	
Madera County Tax Collector	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Madera County Tax Collector	Assessors Office	PO Box 1228			Madera	CA	93639	
Madison County Treasurer	Assessors Office	PO Box 270			Madera	CA	93639	
Madison County Treasurer	Assessors Office	PO Box 270			Madison	NE	68748	
Madison Gas & Electric	Assessors Office	PO Box 1231			Madison	NE	68748	
Madison Heights, City of	Assessors Office	300 W 13 Mile Rd			Madison Heights	MI	53701-1231	
Madison Heights, City of	Assessors Office	300 W 13 Mile Rd			Madison Heights	MI	48071	
Madison, City of	Assessors Office	210 Martin Luther King Jr Blvd	Rm 101		Madison	WI	53703-3342	
Madison, City of	Assessors Office	PO Box 2999			Madison	WI	53701-2999	
Madison, City of	Assessors Office	PO Box 2999			Madison	WI	53701-2999	
Maestro Groupe Rebate	Attn Monsieur Craig Morin	2984 Ste Emilie			Jonquiere	QC	G7S 4M3	Canada
Maestro Groupe Rebate	Attn Monsieur Craig Morin	2984 Ste Emilie			Jonquiere	QC	G7S 4M3	Canada
MAGER & GOLDSTEIN LLP	RE KOZAK ENTERPRISES INC	ATTN JAYNE GOLDSTEIN	1640 TOWN CTR CIR STE 216		WESTON	FL	33326	
Magline Inc		503 South Mercer St			Pincinnong	MI	48650	
Magnus Finance Inc		PO Box 68			Acme	MI	49610	
Magpie 10 Minute Oil Change No 1		4013 E Atherton Rd			Burton	MI	48519	
Mahaska Bottling		PO Box 50			Oskaloosa	IA	52577	
Main Management Service Center		PO Box 610007			Port Huron	MI	48061-0007	
Maine Revenue Services		PO Box 1064			Augusta	ME	04332-1064	
Maijoh Company Limited		PO Box 287			Binbrook	ON	L0R 1C0	
MALKINSON & HALPERN, PC	RE JOSEPH DIFABRITIIS 7 11 FOOD STORE No 24428	ATTN JOHN R MALKINSON	223 W JACKSON BLVD	STE 1010	CHICAGO	IL	60606	
Malonen, Bennett	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Maltbody, Joshua	c/o Arctic Glacier MI Region	5635 Commerce St			Lansing	MI	48911	
Mamaroneck, Town of	Receiver of Taxes	123 Mamaroneck Ave			Mamaroneck	NY	10543	
Mamaroneck, Village of	Receiver of Taxes	123 Mamaroneck Ave			Mamaroneck	NY	10543	
Manitoba	Infrastructure & Transportation Motor Carrier Division	Unit C 1695 Sargent			Winnipeg	MB	R3H 0C4	CANADA
Manitoba Finance	Manitoba Finance MHE	101 401 York Ave			Winnipeg	MB	R3C 0P8	CANADA
Manitoba Finance	Manitoba Finance MHE	101 401 York Ave			Winnipeg	MB	R3C 0P8	Canada
Manitoba Finance Taxation Division	Manitoba Finance Taxation Division	101 401 York Ave			Winnipeg	MB	R3C 0P8	CANADA
Manitoba Public Insurance	Manitoba Public Insurance	731 1st St			Brandon	MB	R7A 6C3	Canada
Manitowoc City Treasurer	Assessors Office	900 Quay St			Manitowoc	WI	54220-4543	
Manitowoc City Treasurer	Assessors Office	900 Quay St			Manitowoc	WI	54220-4543	
Manulife Financial		PO Box 2026 Sin Central			Halifax	NS	B3J 9Z9	Canada
Maplewood Wine Cellar		1281 Frost Ave			St Paul	MN	55109	
Maquoketa Valley Electric		PO Box 370			Anamosa	IA	52205-0370	
Marathon Petroleum Company LLC		539 South Main St			Findlay	OH		
Marathon Petroleum Company, LLC		539 South Main St			Findlay	OH		
Marathon Township	Sandi Glesenkamp Treasurer	PO Box 457			Findlay	OH		
Marathon Township	Sandi Glesenkamp Treasurer	PO Box 457			Findlay	OH		
Marcees Off Sale Rebate	Assessors Office	12481 Lakeview Ln	PO Box 457		Columbiaville	MI	48421	
Marcelo Hendler		10740 River Glen Dr			Merrifield	MN	56465	
Maribel, Village of	Assessors Office	Donna Duckart	14634 S Maribel Rd		Boca Raton	FL	33428	
Maribel, Village of	Assessors Office	Donna Duckart	14634 S Maribel Rd		Maribel	WI	54227	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Maricopa County Treasurer		301 West Jefferson Ste 100			Phoenix	AZ	85003	
Marin County Tax Collector	Assessors Office	Rm 200 Civic Cir	PO Box 4220		San Rafael	CA	94913-4220	
Marin County Tax Collector	Assessors Office	Rm 200 Civic Cir	PO Box 4220		San Rafael	CA	94913-4220	
Mariposa County Tax Collector	Assessors Office	PO Box 247			Mariposa	CA	95338	
Mariposa County Tax Collector		PO Box 247			Mariposa	CA	95338	
Mark Kerrins, Member		5635 Commerce Dr LLC	Po Box 14073		Lansing	MI	48901	
Mark Pack Inc		776 Main St	PO Box 305		Coopersville	MI	49404	
Market Liquor		5866 Blaine Ave			Inver Grove Heights	MN	55076	
Marks Off Sale Liquor		PO Box 236			Mcgregor	MN	55760	
Marks Work Warehouse Ltd Toronto	Attn Marks B2B AR Dept				Mississauga	ON	M4P 2V8	CANADA
Marlange Realty LLC		PO Box 819			Harrison	NY	10528	
Marlange Realty LLC		PO Box 819			Harrison	NY	10528	
Marshall County Treasurer	Assessors Office	PO Box 391			Marysville	KS	66508	
Marshall County Treasurer		PO Box 391			Marysville	KS	66508	
Marshall E Campbell Company		PO Box 610947	2975 Lampeer Rd		Port Huron	MI	48061-0947	
Marshall Municipal Utilities		113 South 4th St			Marshall	MI	56258-1223	
Marshall, Brad	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Marshall, Dave	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Marshalls Equipment Inc		PO Box 187			Fairport	NY	14450	
Martin Benefits		600 Hwy 169 South Ste 1575			Minneapolis	MN	55426	
MARTIN E GROSSMAN	RE MOUNT POCONGO CAMPGROUND INC	ATTN MARTIN E GROSSMAN	2121 GREEN BRIER DR		VILLANOVA	PA	19085	
Martin Kolev	Assessors Office	3404 7171 Coach Hill Rd			Calgary	AB	T3H 3R7	Canada
Martin Township	Assessors Office	PO Box 184			Martin	MI	49070	
Martin Township		PO Box 184			Martin	MI	49070	
Martin Village		PO Box 234			Martin	MI	49070	
Martin, Ted	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Martiny Township	Assessors Office	15051 110th Ave			Rodney	MI	49342	
Martiny Township		15051 110th Ave			Rodney	MI	49342	
Mary Bismack		1470 S Pinnebog Rd			Bad Axe	MI	48413	
Maryland Secretary of State		16 Francis St			Annapolis	MD	21401	
Maryland, State of Dept of Assessments & Taxation	Assessors Office	Dept of Assessment & Taxation	301 West Preston St Rm 801		Baltimore	MD	21201-2395	
Maryland, State of Dept of Assessments & Taxation	Dept of Assessment & Taxation	301 West Preston St Rm 801			Baltimore	MD	21201-2395	
Maryland, State of Dept of Assessments & Taxation	Department of Assessments & Taxation	Dept of Assessment & Taxation	301 West Preston St Rm 801		Baltimore	MD	21201-2395	
Marysville Truck Equipment Inc	Assessors Office	4685 Gratiot at 194	PO Box 298		Marysville	MI	48040	
Marysville, City of CA	Treasurers Office	PO Box 150			Marysville	CA	95901	
Marysville, City of MI	Treasurers Office	1111 Delaware Ave			Marysville	MI	48040	
Marysville, City of MI	Treasurers Office	1111 Delaware Ave			Marysville	MI	48040	
Mason City Public Utilities	c/o Arctic Glacier MI Region	10 First St NW			Mason city	IA	50401	
Mason George	Assessors Office	1755 Yeager St			Port Huron	MI	48060	
Mason, City of		201 W Ash St	PO Box 370		Mason	MI	48854-0370	
Mason, City of		201 W Ash St	PO Box 370		Mason	MI	48854-0370	
Massachusetts Secretary of the Commonwealth		One Ashburn Pl 17th Fl			Boston	MA	02108-1512	
Mathews, Butch	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Matrix Security Systems		4 Bellain Ave			Mamaroneck	NY	10543-2313	
Matrix Telecom Inc		PO Box 660780			Dallas	TX	75266-0780	
Matt Dahm		2806 Longstreet Ave			Wyoming	MI	49509	
Matt Gabriel Jr		604 Spruce St			Grayling	MI	49738	
Matthew Meyers		8706 Tiffany Ct			Clarksville	MI	48815	
Mattices Tire Shop Inc		620 E Huron Ave			Bad Axe	MI	48413	
Maxim Rentals & Leasing		1860 Brookside Blvd			Winnipeg	MB	R3C 2E6	Canada
Maxim Transportation Services USE					Edmonton	AB	T5V 1M7	Canada
Maxim Rentals		13240 170th St			Caledonia	MI	49316	
Maynards Water Conditioning		9980 Cherry Valley			Winnipeg	MB	R3C 5R1	CANADA
MB Hydro		PO Box 7900 Str Main			St Paul	MN	55105	
McCafferys Liquor		1325 Randolph Ave			Phoenix	AZ	85009	
McCandless Idealase of Arizona		1815 South 39th Ave			Phoenix	AZ	85009	
McCardell Water Conditioning		40 Hughes Dr			Traverse City	MI	49686	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
McCarly Repair		41 S Pinnebog Rd			Bad Axe	MI	48413	
McClain & Son Construction Inc		6264 M 72 West	PO Box 188		Grayling	MI	49738	
McCulloch County	Assessors Office	302 W Commerce			Brady	TX	76825	
McDonald Hopkins LLC	RE Dobbie Alexander & Benson Michael	ATTN John D Fabian	600 Superior Ave East	Ste 2100	Cleveland	OH	44114	
MCDONALD HOPKINS LLC	RE CHI MAR ENTERPRISES INC	ATTN EDMUND W SEARBY	600 E SUPERIOR AVE STE		CLEVELAND	OH	44114	
MCDONALD HOPKINS LLC	RE FU WAH MINI MARKET	ATTN EDMUND W SEARBY	600 E SUPERIOR AVE STE		CLEVELAND	OH	44114	
MCDONALD HOPKINS LLC	RE JUNIATA MOBIL	ATTN EDMUND W SEARBY	600 E SUPERIOR AVE STE		CLEVELAND	OH	44114	
MCDONALD HOPKINS LLC	RE MARCHBANKS TRAVEL SERVICE	ATTN EDMUND W SEARBY	600 E SUPERIOR AVE STE		CLEVELAND	OH	44114	
MCDONALD HOPKINS LLC	INC D/B/A BEAR MOUNTAIN TRAVEL STOP	JOHN D FABIAN	600 E SUPERIOR AVE STE		CLEVELAND	OH	44114	
MCDONALD HOPKINS LLC	RE WARRINGTON FUELS INC	ATTN EDMUND W SEARBY	600 E SUPERIOR AVE STE		CLEVELAND	OH	44114	
McDonald, Arthur	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
McDonald, Cory	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
McDonalds Liquor		5010 34Th Ave S			Mneapolis	MN	55417	
McDowell, Tony	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
McGraw Law Firm PLC		4415 Holt Rd			Holt	MI	48842	
McKernan Inc		30596 Griesbeck Hwy			Roseville	MI	48066	
McKinley Township	Assessors Office	Elizabeth A Readmond	5255 Ball Rd		Levering	MI	49755	
McKinley Township	Elizabeth A Readmond	5255 Ball Rd			Levering	MI	49755	
MCLAFFERTY & ASSOCIATES, PC	RE FIVE ANGELS MANAGEMENT D/B/A FRANK A SMITH BEVERAGES	ATTN DAVID P MCLAFFERTY	923 FAYETTE ST		CONSHOHOKEN	PA	19428	
McLaren Occupational Health Burton		PO Box 77000	Dept 77672		Detroit	MI	48277-0672	
McLeans Ace Hardware		209 S James St			Grayling	MI	49738	
McLogan, Austin	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
McMartin, Ben	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
McMor Chlorination Inc		4450 California Ave No 265			Bakersfield	CA	93309	
McNaughton McKay Electric Company		PO Box 67000			Detroit	MI	48267-0148	
McNelly Wood Products Inc		120 Neelytown Rd			Newburgh	NY	12250-6201	
McPhail Pallets Inc		9871 Bryce Rd			Kenoskee	MI	48006	
McPherson County Treasurer	Assessors Office	PO Box 1206			McPherson	KS	67460	
McPherson County Treasurer		PO Box 1206			McPherson	KS	67460	
McRamolds, John	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
MDS Trailer Leasing		37068 Fox Point Dr			New Baltimore	MI	48047	
Mecosta Township	Assessors Office	19729 11 Mile Rd			Big Rapids	MI	49307	
Mecosta Township		19729 11 Mile Rd			Big Rapids	MI	49307	
Mecosta Treasurer, Village of		PO Box 387			Mecosta	MI	49332-0387	
Medford, Toby	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Mediacom		PO Box 5744			Carol Stream	IL	60197-5744	
MegaPath		2220 OToole Ave			San Jose	CA	95131	
MegaPath		Dept 33408	PO Box 39000		San Francisco	CA	94139-0001	
Meijer	Atten Jeanne Lindahl	2929 Walker Ave NW	Attn Cash Office 982		Grand Rapids	MI	49501	
Meijer PO Box 3280		3333 E Michigan			Jackson	MI	49201	
Meinhardt Batteries		PO Box 3280			Grand Rapids	MI	49501-3280	
Mels Food Town		2543 Lappeer Rd			Port Huron	MI	48060	
Menasha Utility District, Town of		2000 Municipal Dr			Dakota Dunes	SD	57049	
Menasha, City of	Assessors Office	Menasha City Treasurer	140 Main St		Neenah	WI	54956	
Menasha, Town of WI	Property Tax	2000 Municipal Dr			Menasha	WI	54952	
Mendota Liquor 55118		750 Hwy 110			Neenah	WI	54956-5663	
Menomonee Falls Water & Sewer Utility		W156 N8480 Pilgrim Rd			Mendota Heights	MN	55118	
Merced County	Dept of Commerce Aviation & Economic Development	2507 Heritage Dr			Menomonee Falls	WI	53051-3140	
Merced County Tax Collector	Assessors Office	2222 M St			Atwater	CA	95301	
Merced County Tax Collector		2222 M St			Merced	CA	95340	
Merced County, Department of Commerce, Aviation & Economic					Merced	CA	95340	
Mercers Equipment Rentals		2507 Heritage Dr			Atwater	CA	95301	
Mercy Hospital Grayling		15432 Fort St			Southgate	MI	48195	
		PO Box 838			Cadillac	MI	49601	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
MEREDITH COHEN GREENFOGEL & SKIRNICK PC	RE MOUNT POCONO CAMPGROUND INC	ATTN STEVEN J GREENFOGEL	1512 LOCUST ST	8TH FL	PHILADELPHIA	PA	19102	
Meridian Charter township	Assessors Office	5151 Marsh Rd			Okemos	MI	48864	
Meridian Charter Township	Assessors Office	5151 Marsh Rd			Okemos	MI	48864	
Merrick County Treasurer	Assessors Office	PO Box 27			Central City	NE	68826	
Merrick County Treasurer	Assessors Office	PO Box 27			Central City	NE	68826	
Merrick, David	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Merrill, Matthew	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Metro	Atn Monsieur Mario Fortier	11011 boul Maurice Duplessis			Montreal	QC	H1C 1V6	Canada
Metro	Atn Monsieur Mario Fortier	11011 boul Maurice Duplessis			Montreal	QC	H1C 1V6	Canada
Metro Airport Truck	Atn Monsieur Mario Fortier	13385 Inkster Rd			Montreal	QC	H1C 1V6	Canada
Metro GP Rebate	Atn Francis Tremblay	1665 Boul Gadoury Sud			Taylor	MI	48180	
Metro GP Rebate	Atn Francis Tremblay	1665 Boul Gadoury Sud			Mont Joli	QC	G5H 3L2	Canada
Metro Liquor Warehouse	Atn Francis Tremblay	1665 Boul Gadoury Sud			Mont Joli	QC	G5H 3L2	Canada
Metro Liquor Warehouse	Atn Francis Tremblay	854 East 7th St			St Paul	MN	55106	
Metro Rebate	Atn Monsieur Mario Fortier	11011 boul Maurice Duplessis			Montreal	QC	H1C 1V6	Canada
Metro Rebate	Atn Monsieur Mario Fortier	11011 boul Maurice Duplessis			Montreal	QC	H1C 1V6	Canada
Metro Rebate	Atn Monsieur Mario Fortier	11011 boul Maurice Duplessis			Montreal	QC	H1C 1V6	Canada
Metropolitan Utility District	Atn Monsieur Mario Fortier	11011 boul Maurice Duplessis			Omaha	NE	68103-0600	
Meyer, James	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
MGM Liquor Warehouse Bloomington	c/o Arctic Glacier MI Region	3701 W Old Shakopee Rd			Port Huron	MI	48060	
MGM Liquor Warehouse Chanhassen	MGM Liquor Warehouse Bloomington	7856 Market Blvd			Bloomington	MN	55431	
MGM Liquor Warehouse Chanhassen	MGM Liquor Warehouse Bloomington	7856 Market Blvd			Bloomington	MN	55431	
MGM Liquor Warehouse Hastings	MGM Liquor Warehouse Bloomington	1250 So Frontage Rd			Chanhassen	MN	55317	
MGM Liquor Warehouse Hastings	MGM Liquor Warehouse Bloomington	1250 So Frontage Rd			Chanhassen	MN	55317	
MGM Liquor Warehouse MIPWD	MGM Liquor Warehouse Bloomington	2950 White Bear Ave			Hastings	MN	55033	
MGM Liquor Warehouse Red Wing	MGM Liquor Warehouse Bloomington	3237 S Service Dr			Maplewood	MN	55109	
MGM Liquor Warehouse Shakopee	MGM Liquor Warehouse Bloomington	471 Marshall Rd			Red Wing	MN	55066	
MGM Liquor Warehouse Shakopee	MGM Liquor Warehouse Bloomington	471 Marshall Rd			Red Wing	MN	55066	
MGM Liquor Warehouse St Paul	MGM Liquor Warehouse Bloomington	1124 Lapenteur Ave W			Shakopee	MN	55379	
MGM Liquor Warehouse Vadnais	MGM Liquor Warehouse Bloomington	1050 E Hwy 96			St Paul	MN	55113	
MGM Liquor Warehouse WBL	MGM Liquor Warehouse Bloomington	4444 Hwy 61			Vadnais Heights	MN	55127	
MGM No 03	MGM Liquor Warehouse WBL	1102 Lapenteur Ave			White Bear Lake	MN	55110	
MGM No 04	MGM Liquor Warehouse WBL	1102 Lapenteur Ave			St Paul	MN	55113	
MGM No 20	MGM No 04	4950 County Rd 101			St Paul	MN	55113	
MGM No 43	MGM No 20	3056 Excelsior Blvd			Minnetonka	MN	55345	
MGM No 46	MGM No 43	14865 S Robert Trail			Minneapolis	MN	55416	
MGM No 49	MGM No 46	4530 Main Ave SE			Rosemount	MN	55068	
MGM Wine & Spirits Blaine	MGM No 49	1149 Lapenteur Ave W			Roseville	MI	48186	
MGM Wine & Spirits Blaine	MGM No 49	1149 Lapenteur Ave W			Roseville	MI	48186	
MGM Wine & Spirits Burnsille Rebate	MGM Wine & Spirits Blaine	255 Hwy 10			Blaine	MN	55434	
MGM Wine & Spirits Chaska	MGM Wine & Spirits Blaine	1012 W Cty Rd 42			Burnsville	MN	55337	
MGM Wine & Spirits Chaska	MGM Wine & Spirits Blaine	1012 W Cty Rd 42			Burnsville	MN	55337	
MGM Wine & Spirits Crystal Rebate	MGM Wine & Spirits Burnsille Rebate	210 Pioneer Trail			Chaska	MN	55318	
MGM Wine & Spirits Eagan	MGM Wine & Spirits Burnsille Rebate	6200 Bass Lake Rd			Chaska	MN	55318	
MGM Wine & Spirits Maple Grove	MGM Wine & Spirits Crystal Rebate	4182 Pilot Knob Rd			Crystal	MN	55428	
MGM Wine & Spirits Maple Grove	MGM Wine & Spirits Crystal Rebate	4182 Pilot Knob Rd			Crystal	MN	55428	
MGM Wine & Spirits Prior Lake Rebate	MGM Wine & Spirits Eagan	16475 96th Ave N			Eagan	MN	55122	
MGM Wine & Spirits Tonka Bay	MGM Wine & Spirits Maple Grove	14173 Commerce Ave NE			Maple Grove	MN	55311	
MGM Wine & Spirits Waconia	MGM Wine & Spirits Prior Lake Rebate	4659 Shoreline Dr			Prior Lake	MN	55347	
MGR Equipment Corp	MGM Wine & Spirits Spring Park	5611 Manitou Rd			Spring Park	MN	55384	
MGR Equipment Corp	MGM Wine & Spirits Spring Park	5611 Manitou Rd			Spring Park	MN	55384	
MHSN Roscommon MPCA	MGM Wine & Spirits Tonka Bay	825 Marketplace Dr			Tonka Bay	MN	55331	
Michael J Lewis	MGM Wine & Spirits Waconia	22 Gates Ave			Waconia	MN	55387	
Michael J Lewis Copy to Gomez Law Group	MHSN Roscommon MPCA	1250 E Michigan Ave			Inwood	NY	11096-1612	
Michael J Lewis Copy to Gomez Law Group	MHSN Roscommon MPCA	1250 E Michigan Ave			Inwood	NY	11096-1612	
Michaels Car Center	Michael J Lewis	1201 Navajo St			Grayling	MI	49738	
Michelson Environmental Inc	Michael J Lewis Copy to Gomez Law Group	8910 University Cir Ln No 550			Barstow	CA	92311	
Michigan Association of Police	Michael J Lewis Copy to Gomez Law Group	4371 24th Ave			San Diego	CA	92122	
Michigan Chamber of Commerce	Michelson Environmental Inc	6280 Chaleit drive			Fort Gratiot	MI	48059	
Michigan Commercial Door	Michigan Association of Police	27704 Franklin Rd			Commerce	CA	90040-3704	
Michigan Department of Agriculture Food & Dairy Division	Michigan Chamber of Commerce	12550 23 Mile Rd			Southfield	MI	48034-8206	
Michigan Department of Agriculture Food & Dairy Division	Michigan Chamber of Commerce	12550 23 Mile Rd			Southfield	MI	48034-8206	
Michigan Department of Attorney General	Michigan Commercial Door	111 East 12 Mile Rd			Shelby Twp	MI	48315-2600	
Michigan Department of Environmental Quality	Michigan Department of Agriculture Food & Dairy Division	PO Box 30746			Lansing	MI	48933-9952	
Michigan Department of Environmental Quality	Michigan Department of Agriculture Food & Dairy Division	525 West Ottawa St			Lansing	MI	48933	
Michigan Department of Natural Resources & Environment	Michigan Department of Attorney General	PO Box 30667			Lansing	MI	48909	
Michigan Department of Natural Resources & Environment	Michigan Department of Attorney General	PO Box 30667			Lansing	MI	48909	
Michigan Department of State	Michigan Department of Natural Resources & Environment	PO Box 30657			Lansing	MI	48909-8157	
Michigan Department of State	Michigan Department of Natural Resources & Environment	7064 Crowmer Dr			Lansing	MI	48980-0001	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Michigan Department of Transportation		PO Box 30648			Lansing	MI	48909	
Michigan Department of Treasury	Department of Treasury	PO Box 30779			Lansing	MI	48909	
Michigan Department of Treasury		PO Box 30779			Lansing	MI	48909	
Michigan Department of Treasury Box 30774	Michigan Department of Treasury	PO Box 30774			Lansing	MI	48909-8274	
Michigan Department of Treasury Dept 48909		PO Box 30199			Lansing	MI	48909-7699	
Michigan Department of Treasury Dept 77889		Dept 77889			Detroit	MI	48277-0889	
Michigan Department of Treasury Dept 78172		PO Box 78000			Detroit	MI	48278-0172	
Michigan Department of Treasury Dept 78205		Department 78205			Detroit	MI	48278-0205	
Michigan Dept of Labor & Economic Growth Box 30054	Corporation Division	PO Box 30054			Lansing	MI	48909	
Michigan Dept of Labor & Economic Growth Box 30481	Bureau of Commercial Services	Corporation Division			Lansing	MI	48909-7981	
Michigan Dept of Labor & Economic Growth Box 30644		7150 Harris Dr	PO Box 30644		Lansing	MI	48909-8144	
Michigan Dept of Treasury Dept 77003	Dept of Treasury Dept 77375	Dept 77003			Detroit	MI	48277-0003	
Michigan Dept of Treasury Dept 77375		PO Box 77000			Detroit	MI	48277	
Michigan Dept of Treasury Dept 77569	Department No 77569	PO Box 77000			Detroit	MI	48277-0569	
Michigan Grocers Association		221 North Walnut St			Lansing	MI	48933-1121	
Michigan Industrial Controls Inc		2402 Grafton Ave			Port Huron	MI	48060	
Michigan International Speedway		12626 US 12			Brooklyn	MI	49230-9068	
Michigan Overhead Door & Loading		3219 East Bristol Rd			Burton	MI	48529	
Michigan Petroleum Service Corporation		7521 Westshire Dr No 200			Lansing	MI	48917	
Michigan Petroleum Technologies		PO Box 610808			Port Huron	MI	48061-0808	
Michigan State Disbursement Unit		PO Box 3035			Lansing	MI	48909-7850	
Michigan State of Unemployment Insurance Agency	Dept Labor & Economic Growth	PO Box 33598			Detroit	MI	48232-5598	
Michigan Temperature Supply		5511 Enterprise Dr			Lansing	MI	48911	
Michigan Truck Spring of Saginaw		3649 Wolf Rd			Saginaw	MI	48601	
Michigan, State of	Department of Agriculture	PO Box 30746			Lansing	MI	48909	
Michigan, State of 27th Dist Court		2015 Biddle Ave			Wyandotte	MI	48192	
Michigan, State of 34th District Court		11131 Wayne Rd			Romulus	MI	48174	
Michigan, State of 54 A District Court		54 A District Ct			Lansing	MI	48933	
Michigan, State of 64 A District Ionia		124 W Michigan Ave			Ionia	MI	48846	
Michigan, State of 72 District		64 A Judicial Dist Ionia Cty			Port Huron	MI	48060	
Michigan, State of Lansing 48918		72nd District Ct		for the County of St Clair	Lansing	MI	48918	
Michigan, State of Lansing Box 30644		Department of State			Lansing	MI	48909-8144	
Michigan, State of Lansing Veh Reg		PO Box 30644			Lansing	MI	48909	
Michigan, State of SET	SET	PO Box 30029			Lansing	MI	48909	
Michigan, State of Unemployment	Insurance Agency	PO Box 40728			Lansing	MI	48232-5598	
Michigan, State of, DEQ	Cashiers Office	PO Box 33598			Detroit	MI	48232-5598	
Micromatic USA Inc		PO Box 30657			Lansing	MI	48909-8157	
Mid States Bolt & Screw Co		PO Box 8500 52403			Mamaroneck	NY	10543-2313	
Mid Valley Ice, Inc		PO Box 2050			Flint	MI	48501-2050	
Mid West Collision Division		106 9th St			Marysville	CA	95901	
MidAmerican Energy		6970 Kenderly Gate			Mississauga	ON	L5T 2S7	CANADA
Midbrook Inc		2080 Brooklyn Rd			Davenport	IA	52808-8020	
Midcontinent Communications		PO Box 5010			Jackson	MI	49203	
Midleton, Tim	c/o Arctic Glacier MI Region	PO Box 5010			St Louis Falls	SD	57117-5010	
Midland Appraisal District	Assessors Office	1755 Yeager St			Port Huron	MI	48060	
Midland Appraisal District	Tax Assessor/Collector	Tax Assessor/Collector	PO Box 712		Midland	TX	79702	
Midland County Tax Assessor/Collector	Assessors Office	PO Box 712			Midland	TX	79702	
Midland County Tax Assessor/Collector	Tax Assessor/Collector	PO Box 712			Midland	TX	79702	
Midland Township	Assessors Office	1030 S Poseyville Rd			Midland	MI	48640-8998	
Midland, City of		1030 S Poseyville Rd			Midland	MI	48640-8998	
Midland, City of MI		PO Box 1152			Midland	TX	79702	
MidState Communication Corp		PO Box 1647			Midland	MI	48641-1647	
		341 W Main St			Ionia	MI	48846	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Midstate Warehouse Services		810 Deerfield St			Holmen	WI	54636	
Midwest Express Inc		3087 Wildwood Dr			Grand Island	NE	68801	
Midwest Refrigeration Systems Inc MI		34144 38th Ave			Paw Paw	MI	49079	
Midwest Trailer Sales		4107 Terminal Dr			McFarland	WI	53558	
Miela, Erik	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Mighty Mop		Unit 5 360 Keewatin St			Winnipeg	MB	R2X 2Y3	CANADA
Mike & Jacqueline Martinez, Doug & Penny McIntyre, Eric Berge	N/A							
Mikek & Sons		421 Levac Dr			Orange	CA	48809	
Mikek, Dan	c/o Arctic Glacier MI Region	1755 Yeager St			Belding	MI	48060	
Mikek, Scott	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Mikes Wrecker Service		2522 Hess Ave			Saginaw	MI	48601-3985	
Miksanek Enterprises		7633 East St Joe			Grand Ledge	MI	48837	
Milan Supply Company		PO Box 309		7125 E Picard	Mt Pleasant	MI	48804-0309	
MILBERG LLP	RE JBZ INC	PETER SAFIRSTEIN		ONE PENNSYLVANIA	NEW YORK	NY	10119	
MILBERG LLP	RE PUBLIC FOODS INC ET AL	ATTN PETER SAFIRSTEIN		ONE PENNSYLVANIA PLZ	NEW YORK	NY	10119	
Mile High Equipment Company		Dept CH 16509			Palatine	IL	60055-6509	
Mile High Equipment Company		Dept CH 16509			Mamaroneck	NY	10543-2313	
Mileage Master Automotive Inc		18801 Dix Rd			Melvindale	MI	48122	
Milford Maple Corporation Dundee	Ann Arbor Store	621 Tecumseh Rd			Dundee	MI	48131	
Milford Township Treasurer		1100 Atlantic			Milford	MI	48381	
Milford Township Treasurer	Assessors Office	1100 Atlantic			Milford	MI	48381	
Milford, Village of	Assessors Office	1100 Atlantic			Milford	MI	48381	
Milford, Village of		1100 Atlantic			Milford	MI	48381	
Mille Lacs Liquor		PO Box 94 Hwy 18		9500 Jefferson St	Garrison	MN	56450-2002	
Mille Lacs Liquor		9500 Jefferson St			Garrison	MN	56450-2002	
Millennium Flexible Packaging Inc	Attn Helal Kassab Vice President	750 Weller Ct			Oakville	ON	L6K 3S9	Canada
Miller Container Corp		Box 1130			Dubuque	IA	52003-772	
Miller Truck Leasing Company		PO Box 619			Twin Oaks	PA	19014	
Miller Truck Leasing Company		PO Box 619			Lumberton	NJ	08048-0619	
Miller, Douglas	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Miller, Theresa	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Millersburg, Village of	Esther Nichols Treasurer	5201 Peterman St			Millersburg	MI	49759	
Mills Construction Services		PO Box 556			New Boston	MI	48164	
Mills County Clerk of Court	Assessors Office	Courthouse 2nd Fl		418 Sharp St	Glenwood	IA	51534	
Mills County Clerk of Court		418 Sharp St			Glenwood	IA	51534	
Mills Refrigeration Inc		3523 Pickwick Pl			Lansing	MI	48917	
Mills, AJ	c/o Arctic Glacier MI Region	5635 Commerce St			Lansing	MI	48911	
Mills, Dante	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Milltown Auto Painting & Towing		6414 West M72			Grayling	MI	49738	
Milltown Electric Inc		5897 W North Down River Rd		PO Box 586	Grayling	MI	49738	
Milltown Motors		483 1 75 Business Loop North			Grayling	MI	49738	
Milwaukee Mack Leasing Inc		4444 West Bluemound Rd			Milwaukee	WI	53208	
Milwaukee, City of Treasurer	Assessors Office	Wayne F Whitlow Treasurer		200 East Wells St	Milwaukee	WI	53202	
Miners		5065 Miller Trunk HWY			Hermantown	MN	55811	
Minnehaha County Treasurer		415 N Dakota Ave			St Paul	SD	57104	
Minnesota Dept of Revenue	Income Tax & Withholding Division	Mail Station 6501			St Paul	MN	55146-6501	
Minnesota Dept of Revenue		Mail Station 6501			St Paul	MN	55146-6501	
Minnesota Dept of Revenue, Income Tax & Withholding Division		2840 4th St S			Waite Park	MN	56387	
Minnesota Gold Meats Inc		2840 4th St South			Waite Park	MN	56387	
Minnesota Gold Meats, Inc		Mail Station 1250			St Paul	MN	55145-1250	
Minnesota Revenue		600 North Robert St			St Paul	MN	55101	
Minnesota Secretary of State		60 Empire Dr Ste 100			St Paul	MN	55103	
Minnesota Vikings Football, LLC	Attn Vice President of Finance & Chief Financial Officer Steven D Poppen	9520 Viking Dr			Eden Prairie	MN	55344	
Minnesota Vikings Football, LLC	Attn Vice President of Legal Affairs & Chief Administrative Officer Kevin	9520 Viking Dr			Eden Prairie	MN	55344	
Miracle Mile Liquor Barrel		5111 Excelsior Blvd			St Louis Park	MN	55416	
MISDU		PO Box 30350			Lansing	MI	48909-7850	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Mississauga	Assessors Office	300 City Centre Dr			Mississauga	ON	L5B 3C1	CANADA
Mississippi Attorney General's Office	Assessors Office	Walter Sillers Building	550 High St Ste 1200		Jackson	MS	39201	
Missouri Attorney General's Office	Attn: Jim Hood	Supreme Ct Building	207 W High St	PO Box 899	Jackson	MS	39201	
Missouri Secretary of State	Attn: Chris Koster	PO Box 1366			Jefferson City	MO	65102	
Mitchell County Tax Assessor/Collector	Assessors Office	Faye Lee RTA/C	438 East 2nd St		Colorado City	TX	79512	
Mitchell County Tax Assessor/Collector	Faye Lee RTA/C	438 East 2nd St			Colorado City	TX	79512	
Mitchell Electrical Services Inc		2247 Dowd St			Colorado City	TX	79512	
Mitchell Leasing Inc		530 North Cir Ave			New Stanton	PA	15672	
Mitchell, Township of	Assessors Office	2213 N Reeves Rd			Curran	MI	48728	
MLBA		1983 Sloan Pl Ste 15			St Paul	MN	55117	
MMSM Multi Material Stewardship		200 283 Bannatyne Ave			Winnipeg	MB	R3B 3B2	Canada
Manitoba		200 283 Bannatyne Ave			Winnipeg	MB	R3B 3B2	
Manitoba		858 S Main St			Wayland	MI	49348	
Mobile Pallet Service LLC		PO Box 219322			Kansas City	MO	64121-9322	
MobilF one		PO Box 8037			Grand Rapids	MI	49518	
Model Coverall Services		PO Box 631289	5709 Harrison Ave		Cincinnati	OH	45248	
Modern Ice		PO Box 631289			Fairport	NY	14450	
Modern Ice		PO Box 631289			Calgary	AB	45263-1289	CANADA
Modern Ice US		PO Box 631289			Montreal	QC	45263-1289	CANADA
Modern Motor Service Inc		PO Box 610788	3292 Lapeer Rd		Regina	SK	45263-1289	CANADA
Modesto Ice Properties LLC	Attn: Wayne G Henry	PO Box 843			Port Huron	MI	48061-0788	
Modesto Irrigation District		PO Box 5355	1231 Eleventh St		Modesto	CA	95353	
Modesto, City of		PO Box 767	1010 Tenth St Ste 2100		Modesto	CA	95353-0767	
Mohawk Valley Water Authority		PO Box 1379			Utica	NY	13502	
Mohawk Valley Water Authority		PO Box 1379			Buffalo	NY	14240-1379	
Mollers North America Inc		5215 52nd St SE			Grand Rapids	MI	49512	
Monroe Charter Township		4925 E Dunbar Rd			Monroe	MI	48161	
Monroe Charter Township	Assessors Office	4925 E Dunbar Rd			Monroe	MI	48161	
Monroe County Water Authority		PO Box 41999			Rochester	NY	14604-4999	
Monroe, City of	Assessors Office	120 E First St			Monroe	MI	48161	
Monroe, City of	Assessors Office	120 E First St			Monroe	MI	48161	
Monroe, County of Department of Weights & Measures		120 E First St			Monroe	MI	48161	
Monroe, County of Department of Weights & Measures		145 Paul Rd			Fairport	NY	14450	
Montcalm Township		1880 S Greenville Rd			Greenville	MI	48838	
Monterey County Tax Collector	Assessors Office	PO Box 891			Salinas	CA	93902-0891	
Monterey County Tax Collector	Assessors Office	PO Box 891			Salinas	CA	93902-0891	
Monterey Township	Assessors Office	Lois Commons Treasurer	3047 30th St		Hopkins	MI	49328	
Monterey Township	Lois Commons Treasurer	3047 30th St			Hopkins	MI	49328	
Montgomery	Earned Income Tax	PO Box 511			Montgomery	PA	18936-0511	
Montgomery	Assessors Office	PO Box 511			Montgomery	PA	18936-0511	
Montgomery County Treasurer	Assessors Office	PO Box 767			Independence	KS	67301	
Montgomery County Treasurer	Assessors Office	PO Box 767			Independence	KS	67301	
Montgomery Township		PO Box 511			Montgomeryville	PA	18936-0511	
Montmorency, Township of Treasurer	Assessors Office	PO Box 457			Atlanta	MI	49709	
Montmorency, Township of Treasurer		PO Box 457			Hillman	MI	49746	
Montreal, Ville de		PO Box 11043 Downtown			Montreal	QC	H3C 4X8	CANADA
Moodie Refrigeration, Air Conditioning & Heating	Air Conditioning & Heating	Services des finances	CP 11043 Succ Centre Ville		Montreal	QC	H3C 4X8	CANADA
Mooney, Mark	c/o Arctic Glacier MI Region	209 West 6th St			Storm Lake	IA	50588	
Moore County Tax Assessor/Collector	Assessors Office	1755 Yeager St			Port Huron	MI	48060	
Moore County Tax Assessor/Collector	Assessors Office	PO Box 616			Dumas	TX	79029-0616	
Moore, Charles	c/o Arctic Glacier MI Region	PO Box 616			Dumas	TX	79029-0616	
Moore, Dennis	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Moore's Automotive	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Moose Jaw, City of	Business License	200 S James St	PO Box 525		Graying	MI	49738	
Mor son Leasing Company		228 Main St North			Moose Jaw	SK	S8H 3J8	CANADA
		1825 Monroe	PO box 1803		Grand Rapids	MI	49501	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Moran Township	Assessors Office	W1362 W US 2			St Ignace	MI	49781	
Moran Township	W1362 W US 2	PO Box 364			St Ignace	MI	49781	
Morellis Liquor		535 Tedesco St			St Paul	MI	55101	
Morgan Olson Corporation		1801 South Nottawa St			Sturgis	MI	49091	
Morian, Joel	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Morley, Village of		PO Box 256			Morley	MI	49336	
Morrises Liquor		101 10Th St N W			Stewartville	MN	55976	
Morrill, Greg	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Morris County	Assessors Office	500 Broadnax			Dangerfield	TX	75638	
Morrison Industrial Equipment Co		1825 Monroe		PO Box 1803	Grand Rapids	MI	49501	
Morrison, Eric	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Mortimer Lumber		2307 Lapeer Ave			Port Huron	MI	48060-4199	
Morton Township	Assessors Office	290 W Main St			Mecosta	MI	49332-0002	
Morton Township		290 W Main St		PO Box 2	Mecosta	MI	49332-0002	
Motley Discount Liquor		796 Hwy 10 South			Motley	MN	56466	
Motor City Trucks		39300 Schoolcraft Rd		PO Box 511107	Livonia	MI	48151	
Mount Clemens, City of		One Crocker Blvd			Mt Clemens	MI	48043	
MPAMACS Lensing		7521 Westshire Dr		Ste 200	Lansing	MI	48917	
Mr T Carling Corp		73 10 Edsall Ave			Brooklyn	NY	11237	
Mrs Keith Corbin		103 Sioux Ct			Hendersonville	TN	37075	
MSSA		2862 Middle St			Little Canada	MN	55117	
Mt Haley Township	Assessors Office	3443 S Five Mile Rd			Merrill	MI	48637	
Mt Haley Township		3443 S Five Mile Rd			Merrill	MI	48637	
Mt Morris, Charter Township of	Assessors Office	5447 Bicentennial Dr			Mt Morris	MI	48458	
Mt Morris, Charter Township of		5447 Bicentennial Dr			Mt Morris	MI	48458	
Mt Pleasant, City of	Assessors Office	401 N Main		PO Box 503	Mt Pleasant	MI	48804-0503	
Mt Pleasant, City of		401 N Main		PO Box 503	Mt Pleasant	MI	48804-0503	
MTS Allstream		PO Box 7500			Winnipeg	MB	R3C 3B5	CANADA
MTS Mobility		PO Box 7500			Winnipeg	MB	R3C 3B5	CANADA
Mud Dog & Pup		421 Leonard St			Belding	MI	48809	
Mull, Timothy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Mullen, Adam	C/O Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Multnomah County	Assessors Office	PO Box 2716			Portland	OR	97208-2716	
Multnomah County Tax Collector	Assessors Office	PO Box 2716			Portland	OR	97208-2716	
Multnomah County Tax Collector		PO Box 2716			Portland	OR	97208-2716	
Mundy, Charter Township of		3478 Mundy Ave			Swartz Creek	MI	48473	
Mundy, Charter Township of	Assessors Office	3478 Mundy Ave			Swartz Creek	MI	48473	
Municipal Light & Water		PO Box 490			North Platte	NE	69103-0490	
Municipality of Chatham Kent King Street		PO Box 640		315 King St W	Chatham	ON	N7M 5K8	CANADA
Munson Occupational Health & Medicine		PO Box 2307			Traverse City	MI	49685	
MURDOCK GOLDENBERG		ATTN JOHN MURDOCK		35 EAST 7TH ST STE 600	CINCINNATI	OH	45202	
SCHNEIDER & GROH LPA	RE CHARLIE HOLLAND MOTORS INC	ATTN JOHN MURDOCK		35 EAST 7TH ST STE 600	CINCINNATI	OH	45202	
SCHNEIDER & GROH LPA	RE EMMANUEL D/B/A 7 11 25452	ATTN JOHN MURDOCK		35 EAST 7TH ST STE 600	CINCINNATI	OH	45202	
Murphy Industrial Door		13 Lottentidge St			Hamilton	ON	L8L 6T6	CANADA
MURRAY FRANK & SAILER, LLP	RE FIRDOUS D/B/A TFS INC AKA ALL STOP No 2	ATTN BRIAN MURRAY		275 MADISON AVE	NEW YORK	NY	10016	
Muskego, City of	Assessors Office	Treasurer		PO Box 749	Muskego	WI	53150-0749	
Muskegon Charter Township	Assessors Office	Jeffrey B Wood Treasurer		1990 E Apple Ave	Muskegon	MI	49442-4293	
Muskegon Charter Township		Jeffrey B Wood Treasurer		1990 E Apple Ave	Muskegon	MI	49442-4293	
Muskegon County Treasurer		173 E Apple Ave		Ste 104	Muskegon	MI	49442	
Muskegon Heights, City of	Assessors Office	Income Tax Division		2724 Peck St	Muskegon Heights	MI	49444	
Muskegon Heights, City of Income Tax Division	Assessors Office	Income Tax Division		2724 Peck St	Muskegon Heights	MI	49444	
Muskegon Heights, City of Income Tax Division		Income Tax Division		2724 Peck St	Muskegon Heights	MI	49444	
Muskegon Heights, City of Property Tax/Utility		2724 Peck St			Port Huron	MI	48060	
Muskegon Heights, City of Property Tax/Utility		2724 Peck St			Muskegon Heights	MI	49444	
Muskegon Petty Cash	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Muskegon, City of		933 Terrace St			Muskegon	MI	49440	

Exhibit C
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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
N Z Fuel Oil Co Inc		229 Withers St			Brooklyn	NY	11237	
N Z Fuel Oil Co Inc		229 Withers St			Brooklyn	NY	11211	
Napa Auto Parts Belleville		1136 Sumpter Rd			Belleville	MI	48111	
Napa Auto Parts Shelby		47488 Van Dyke			Shelby Township	MI	48317	
Napa Valley Liquor		15650 87th St NE			Osago	MN	55330	
Nappen & Associates		I/a 309 Development Company			Montgomeryville	PA	18936	
Nappen & Associates		171 Corporate Dr		c/o Connie Riegler	Montgomeryville	PA	18936	
Nasawaapee, Town of		7191 Guilette Rd			Sturgeon Bay	WI	54235	
Nash Finch Company St.Cloud		PO Box 1418		PO Box 1102	Marshall	MN	56258	
Nashville, Village of		115 Francis St			Nashville	MI	49073	
Nathan Vanderploeg		8706 Tiffany Ct			Clarksville	MI	48815	
National Auto Glass		2001 Ten Mile road			Warren	MI	48092	
National Fuel		6363 Main St			Williamsville	NY	14221	
National Information Consortium		1477 Chain Bridge Rd			McLean	VA	22101	
Technologies		1558 Willson Pl		Ste 101	Winnipeg	MB	R3T 0Y4	Canada
National Leasing		PO Box 55000			Detroit	MI	48255-2745	
National Pen Corp		175 E Old Country Rd			Hicksville	NY	11801	
Nationalgrid		300 Erie Blvd West			Syracuse	NY	13202-0960	
Nationalgrid		PO Box 63093			Tolleson	AZ	85353	
Naumann Hobbs Material Handling		27300 Harper			St Clair Shores	MI	48080	
Nauticabo Liquor		PO Box 98454			Chicago	IL	60693	
Navistar Leasing Company		ATTN RICHARD J		PO Box 1190	ALEXANDRIA	LA	71301	
NEBLETT, BEARD & ARSENAULT	RE THOMAS BEVERAGE CO INC D/B/A THOMAS LIQUORS	301 Centennial Mall South			Lincoln	NE	68509-4729	
NEBRASKA	Motor Carrier Services	PO Box 82890			Lincoln	NE	68501-2890	
Nebraska Child Support		PO Box 98915			Lincoln	NE	68509-8915	
Nebraska Department of Revenue	Department of Revenue	PO Box 98915			Lincoln	NE	68509-8915	
Nebraska Department of Revenue		PO Box 2860			Omaha	NE	68103-2860	
Nebraska Public Power District		1445 K St Ste 1301			Lincoln	NE	68509-4608	
Nebraska Secretary of State		PO Box 1176		105 Lewis Ave S	Watertown	MN	55388	
Neisen Liquors		105 Lewis Ave S			Watertown	MIN	55388	
Neisen Liquors		PO Box 1028			Norton	OH	44203	
Nemaha County Treasurer Auburn	Assessors Office	1824 N St			Auburn	NE	68305	
Nemaha County Treasurer Auburn		607 Nemaha St			Auburn	NE	68305	
Nemaha County Treasurer Seneca	Assessors Office	607 Nemaha St		PO Box 233	Seneca	KS	66538	
Nemaha County Treasurer Seneca		150 Steelcase Rd W		PO Box 233	Seneca	KS	66538	
Neopost Canada Ltd		974 Route 33E			Markham	ON	L3R 3J9	Canada
NES Johnson Drive, LLC		Building 2 974 Route 33			Monroe Township	NJ	08831	
NES Johnson Drive, LLC		13648 Hwy 65			Monroe Township	NJ	08831	
Network Liquor		PO Box 438			Ham Lake	MN	55303	
Nevada Computer Center		202 N Carson St			Nevada	IA	50201	
Nevada Secretary of State, Commercial		7910 Bass Lake Rd			Carson City	NV	89701-4069	
Recordings Division		PO Box 302			New Hope	MIN	55428	
New Hope Liquor		PO Box 269			Trenton	NJ	08646-0302	
New Jersey, State of	Litter Control Fee	PO Box 170			Trenton	NJ	08695	
New Jersey, State of	Motor Vehicle Commission Business License Services	PO Box 369			Trenton	NJ	08666-0170	
New Jersey, State of	Department of Health & Senior Services	Clerk Treasurer		215 N Shawano St	Trenton	NJ	08625	
New Mexico, City of	Assessors Office	1120 Paseo De Peralta 3rd Fl			New London	WI	54961	
New Mexico Public Regulation Commission		555 Union Ave			Santa Fe	NM	87504-1269	
New Windsor, Town of	Department of Taxation & Finance	W A HARRIMAN CAMPUS			New Windsor	NY	12553	
New York	Department of Taxation & Finance	PO Box 15166			Albany	NY	12227-0163	
New York City Dept of Finance Box 32		PO Box 32			Albany	NY	12212-5166	
New York City IDA		110 William St			Brooklyn	NY	11237	
New York City Red Light Box 3674		Red Light Monitoring Program			Brooklyn	NY	10038	
New York City Water Board Box 410	NYC Dept of Enviro Protection	Church St Station			Bronx	NY	10451-2112	
					New York	NY	10008-0410	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
New York State Highway Use Tax Box 15166		NYS Hwy Use Tax RPC HUT			Fairport	NY	14450	
New York State Highway Use Tax Box 15166		NYS Hwy Use Tax RPC HUT			Newburgh	NY	12250-6201	
New York, City of	Property Tax	1 Ctr St 22nd Fl			New York	NY	10007	
New York, State of	NYS Department of Agriculture & Markets Division of Food Safety	10B Airline Dr			Albany	NY	12235	
New York, State of	Department of Tax	PO Box 15166			Albany	NY	12212-5166	
Newaygo, County of	Treasurer	PO Box 885			White Cloud	MI	49349	
Newberry, Phil	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Newburgh Enlarged City School District		124 Grand St			Newburgh	NY	12550	
Newburgh Tax Collector, City of	County & City Real Property Tax	83 Broadway			Newburgh	NY	12550	
Newburgh, City of	Tax Collector	83 Broadway			Newburgh	NY	12550	
Newport Liquor	Newburgh, City of Water	1638 Hastings Ave			Newport	MN	55055	
NGM 924385260		PO Box 393			Grayling	MI	49638	
Nicholas Tricaric, President, Thomas Ice Cube Co Inc								
Nickel, Danny	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
NOCO Energy Corp Box 5211		Department No 116218			Fairport	NY	14450	
Nolan County	Assessors Office	100 East Third Ste 100			Sweetwater	TX	79556	
Nollenberger Truck Center Inc		626 Cooper St			Monroe	MI	48161	
Norcal Paclease		1755 Adams Ave			San Leandro	CA	94577	
Norcan Flexible Packaging Inc	Leo Mayette President	7280 West Credit Ave			Mississauga	ON	L5N 5N1	Canada
Norlight Telecommunications Guardians of Data		Dept 00470			Milwaukee	IL	53259	
Norms Refrigeration & Ice Equipment Inc		1175 N Knollwood Cir			Anaheim	CA	92801	
North American Liquor Medina		200 Hwy 55			Medina	MN	55340	
North Dakota Child Support Enforcement		PO Box 7280			Bismarck	ND	58507-7280	
North Dakota Secretary of State		600 E Blvd Ave Dept 108 1st Fl			Bismarck	ND	58505-0500	
North Dakota Workforce Safety & Insurance								
North Loop Wine & Spirits		1600 East Century Ave Ste 1			Bismarck	ND	58506-5585	
North Muskegon, City of	Assessors Office	218 Washington Ave North			Minneapolis	MN	55401	
North Muskegon, City of		1502 Ruddiman Dr			North Muskegon	MI	49445	
North Star Ice		1502 Ruddiman Dr			North Muskegon	MI	49445	
Northern Fire & Safety	North Star Ice	4 Stuart St			Chatham	ON	N5Y 1S1	CANADA
Northern Ice Company		1798 Northern Star Dr			Traverse City	MI	49686	
Northern Mariana Islands Attorney		35 Airport Pl			Guelph	ON	N1H 6H8	Canada
Northern Michigan Pallet		Administration Building			Salpan	MP	96950	
Northern Michigan Welding Supply		PO Box 2215			Gaylord	MI	49734	
Northern Services		14260 Stover Rd			Charlevoix	MI	49720	
Northern Tank Truck Service Inc		1534 Suntree Dr			Fargo	ND	58103	
Northgate Ford Inc		PO Box 8			Waters	MI	49797	
Northland Cold Storage Inc		3600 Pine Grove			Port Huron	MI	48061-0668	
Northland Liquor Champlin		PO Box 11796			Green Bay	WI	54307-1796	
Northland Liquors		120 Miller Rd			Champlin	MN	55316	
Northland Liquors		PO Box 141			Jenkins	MN	56474	
Northridge Liquor		34206 State Hwy 371			Jenkins	MN	56474	
Northville Township Treasurer	Richard M Henningsen Treasurer	7636 Brooklyn Blvd			Brooklyn Park	MN	55443	
Northville Township Treasurer	Assessors Office	PO Box 674316			Detroit	MI	48267-4316	
Northville, City of Wayne	Assessors Office	Richard M Henningsen			Detroit	MI	48267-4316	
Northville, City of Wayne	Assessors Office	215 W Main St			Northville	MI	48167	
Northwest Lock Inc		2827 Cass Rd Ste A 2			Traverse City	MI	49684	
NorthWestern Energy		PO Box 1338			Butte	MT	59702-1338	
Norton Shores, City of	Assessors Office	2743 Henry St No 302			Muskegon	MI	49441	
Norton Shores, City of		2743 Henry St No 302			Muskegon	MI	49441	
Novi, City of	Assessors Office	Tax Processing			Detroit	MI	48267-4258	
Novus Glass	Novi, City of	PO Box 674258			Detroit	MI	48267-4258	
Nowaks Liquor	Novus Glass	5950 Mac Millan Way			Lansing	MI	48911	
NSF International	NSF International	1034 S Robert St			West St Paul	MN	55118	
		PO Box 77000			Detroit	MI	48277-1380	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
NSK Corporation		4200 Goss Rd			Ann Arbor	MI	48105	
NTD Lawn & Landscaping Inc		10020 Shadybrook Ln			Grand Blanc	MI	48439	
Nuckolls County Treasurer	Assessors Office	PO Box 363			Nelson	NE	68961-0363	
NYC Department of Finance	Property Tax	1 Cit St 22nd Fl			New York	NY	10007	
NYC Corporation Tax		PO Box 22095			Albany	NY	12201-2095	
NY's Department of Agriculture & Markets, Division of Food Safety		10B Airline Dr			Albany	NY	12235	
NY's Department of State, Division of Corporations, Records & UCC		41 State St			Albany	NY	12231-0002	
NYSEG Box 11745		PO Box 11745			Newark	NJ	07101-4745	
Oak Park, City of Treasurer	Assessors Office	13600 Oak Park Blvd			Oak Park	MI	48237	
Oakfield Township Treasurer	Larry Parker	13600 Oak Park Blvd			Oak Park	MI	48237	
Oakfield Township Treasurer	Assessors Office	10300 14 Mile Rd			Rockford	MI	49341	
Oakland County Treasurer	Patrick M Dohany	1200 N Telegraph Rd	10300 14 Mile Rd		Rockford	MI	49341	
Oakland County Treasurer	Assessors Office	Patrick M Dohany			Pontiac	MI	48341	
Occidental Oil & Gas Corporation	Attn Kris Maaskell	PO Box 809050	1200 N Telegraph Rd		Pontiac	MI	48341	
Occidental Permian, Ltd	Attn A/P 18th Floor Oracle	PO Box 1747			Dallas	TX	75380	
Occidental Permian, Ltd		5 Greenway Plz Ste 110			Addison	TX	75001-1747	
Oceanside, City of		PO Box 513106			Houston	TX	77046	
Oceanside, City of		300 North Coast Hwy			Los Angeles	CA	90051-1106	
Ochilree CAD	Assessors Office	825 s Main Ste No 100			Oceanside	CA	92054	
OConnor Mike	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Perryton	TX	79070	
OConnor, Lucas	Assessors Office	4970 Ashley Ave			Port Huron	MI	48060	
Oconomowoc, City of	Assessors Office	PO Box 27			Belding	MI	48809	
Ocoquec Township		5093 Merchand Rd			Oconomowoc	WI	53066	
Office Depot Box 70025		PO Box 70025			Millersburg	MI	49759	
Office of the Attorney General	Attn Lenny Rapadas	287 West O'Brien Dr			Vernon	CA	90058	
Office of the Attorney General	Attn Luther Strange	501 Washington Ave			Hagatna	GUAM	96910	Guam
Office of the Attorney General	Attn John Burns	PO Box 110300			Montgomery	AL	36130	
Office of the Attorney General	Attn Tom Horne	1275 West Washington St			Juneau	AK	99811-0300	
Office of the Attorney General	Attn Dustin McDaniel	323 Cit Ste 200			Phoenix	AZ	85007	
Office of the Attorney General	Attn John Suthers	1525 Sherman St 7th Fl			Little Rock	AR	72201	
Office of the Attorney General	Attn George Jepsen	55 Elm St			Denver	CO	80203	
Office of the Attorney General	Attn Joseph R "Beau" Biden III	Carvel State Office Building			Hartford	CT	06106	
Office of the Attorney General	Attn Irvin Nathan	Government of the District of State of Florida	820 N French St		Wilmington	DE	19801	
Office of the Attorney General	Attn Pam Bondi	40 Capitol Square SW	441 4th St NW Ste 1145S		Washington	DC	20001	
Office of the Attorney General	Attn Lisa Macdigian	State of Idaho	The Capitol PL 01		Tallahassee	FL	32399-1050	
Office of the Attorney General	Attn Tom Miller	1305 E Walnut St			Atlanta	GA	30334	
Office of the Attorney General	Attn Derek Schmidt	Memorial Hall 2nd Fl			Boise	ID	83720-0010	
Office of the Attorney General	Attn Jack Conway	Capitol Ste 118			Chicago	IL	60601	
Office of the Attorney General	Attn James D "Buddy" Caldwell	1885 N Third St			Des Moines	IA	50319	
Office of the Attorney General	Attn Douglas F Gansler	6 State House Station			Topeka	KS	66612	
Office of the Attorney General	Attn Bill Schuette	1400 Bremer Tower			Frankfort	KY	40601	
Office of the Attorney General	Attn Lori Swanson	2115 State Capitol			Baton Rouge	LA	70802	
Office of the Attorney General	Attn Catherine Cortez Masto	100 North Carson St			Augusta	ME	04333	
Office of the Attorney General	Attn Michael Delaney	33 Capitol St			Baltimore	MD	21202	
Office of the Attorney General	Attn Gary King	408 Galisteo St			Boston	MA	02108	
Office of the Attorney General	Attn Eric Schneiderman	Department of Law			Lansing	MI	48909	
Office of the Attorney General	Attn Wayne Stenehjem	State Capitol			St Paul	MN	55101	
Office of the Attorney General	Attn Mike DeWine	30 E Broad St 17th Fl			Lincoln	NE	68509	
Office of the Attorney General	Attn Peter Pruitt	150 South Main St			Carson City	NV	89701	
Office of the Attorney General	Attn Marty J Jackley	1302 East Hwy 14			Concord	NH	03301	
Office of the Attorney General	Attn Greg Abbott	300 W 15th St			Trenton	NJ	08625-0080	
					Santa Fe	NM	87501	
					Albany	NY	12224	
					Bismarck	ND	58505	
					Columbus	OH	43215	
					Oklahoma City	OK	73105	
					Providence	RI	02903	
					Pierre	SD	57501-8501	
					Austin	TX	78701	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Office of the Attorney General	Attn Mark Shurtleff	Utah State Capitol Complex	350 North State St Ste 230		Salt Lake City	UT	84114	
Office of the Attorney General	Attn William H Sorrell	109 State St			Montpelier	VT	05609-1001	
Office of the Attorney General	Attn Ken Cucinelli	900 East Main St			Richmond	VA	23219	
Office of the Attorney General	Attn Rob McKenna	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100	
Office of the Attorney General	Attn Darrell V McGraw Jr	State Capitol Complex	Building 1 Rm E 26		Charleston	WV	25305	
Office of the Attorney General	Attn J B Van Hollen	114 East State Capitol			Madison	WI	53707-7857	
Office of the Attorney General	Attn Greg Phillips	123 Capitol Building	200 W 24th St		Cheyenne	WY	82002	
Office of the Attorney General	Attn Vincent Frazer	Department of Justice	3438 Kronprindsens Gade		St Thomas	VI	00802	
Office of the Attorney General & Office of the State Tax Commissioner	Attn Robert E Cooper Jr	PO Box 20207			Nashville	TN	37202-0207	
Office of the Indiana Attorney General	Attn Greg Zoeller	Indiana Government Ctr South	302 West Washington St		Indianapolis	IN	46204	
OfficeMax Contract Inc No 2698		600 E Blvd Ave			Bismarck	ND	58505-0599	
Officeville		75 Remittance Dr No 2698			West St Paul	MN	55118	
Ogemaw County Treasurer		PO Box 608			Adrian	MI	49221	
Okeefe Development LLC		PO Box 56			West Branch	MI	48661	
Oklahoma Secretary of State		PO Box 26			Newtownville	NY	12128	
Oklahoma Tax Commission		2300 N Lincoln Blvd Rm 101			Oklahoma City	OK	73105-4897	
Old Plank Road Restaurant		PO Box 26800			Oklahoma City	OK	73126-0800	
Oldham Co App Dist		137 N Main Restaurant			Plainwell	MI	49080	
Olson Tire Service		PO Box 310			Vega	TX	79092-0310	
Olymel S E C/L P		704 E Pickard St			Vega	TX	79092-0310	
Omaha Public Power District		1580 rue Eiffel			Mt Pleasant	MI	48858	
Omar Products Inc		PO Box 3995			Boucherville	QC	J4B 5Y1	Canada
Omni Rebate		3025 Sangra Ave SW			Omaha	NE	68103-0995	
Omni Rebate		1865 Route 321			Grandville	MI	49418	
Omni Rebate		1865 Route 321			Duhamel	QC	JOV 1G0	Canada
ONE HIGHLAND PLACE		605 E Washington St			Duhamel	QC	JOV 1G0	
ONE LIBERTY PLACE		ATTN PETER BURKE BURKE HARVEY & FRANKOWSKI LLC	2151 HIGHLAND AVE STE 120		Saint Louis	MI	48880	
ONE PITCAIRN PLACE, STE 2400		ATTN SIMON BAHNE PARIS SALTZ MANGELUZZI BARRETT & BENDESKY PC	1650 MARKET PL 52ND FL		BIRMINGHAM	AL	35205	
One Source Packaging		ATTN ANN D WHITE ANN D WHITE LAW OFFICES PC			PHILADELPHIA	PA	19103	
Ontario Ministry of Finance		50270 E Russell Schmidt Blvd	165 TOWNSHIP LINE RD		JENKINTOWN	PA	19046	
Ontario Ministry of Finance		33 King St W			Chesterfield	MI	48051	
Ontario, Province of		33 King St W			Oshawa	ON	L1H 8E9	CANADA
Ontrac Equipment Corp		77 Wellesley St West			Oshawa	ON	L1H 8E9	Canada
Oranges, City of		3237 Union St			Toronto	ON	M7A 1Z8	CANADA
Orchard Lake, City of		10505 Corporate Dr			North Chili	NY	14514	
Oregon		300 E Chapman			Pleasant Prairie	WI	53158	
Oregon Department of Justice		3955 Orchard Lake Rd			Orange	CA	92856-8124	
Oregon Employment Department		PO Box 5330			Orchard Lake	MI	48323	
Orion, Charter Township of		5 Capitol St NE			Salem	OR	97304-0330	
Orleans Township Treasurer		Attn John Kroger	Office of the Attorney General	1162 Ct St NE	Salem	OR	97301-2532	
Oscoda County Treasurer		875 Union St NE			Salem	OR	97301-4096	
Oscoda, Charter Township of		136 State Capitol			Salem	OR	97311	
Oscoda, Charter Township of		2525 Joslyn Rd			Salem	OR	97301	
Osentoski Eq Inc		46413 Continental Dr			Orion	MI	48360	
Oshkosh City Treasurer		Joel D Noe			Chesterfield	MI	48047	
Oshkosh City Treasurer		Assessors Office	6259 Orleans Rd		Orleans	MI	48865	
Otoe County Treasurer		PO Box 399			Orleans	MI	48865	
Otoe County Treasurer		110 S State St			Milo	MI	48647	
Otsego Lake Service		PO Box 79			Oscoda	MI	48750	
Otsego Lake Township		Collections			Oscoda	MI	48750	
Otsego Lake Township		PO Box 1128			Pigeon	MI	48755-0079	
Otsego Lake Township		PO Box 723			Oshkosh	WI	54903-1128	
Otsego Lake Township		3975 Old 27 South			Oshkosh	WI	54903-1128	
Otsego Lake Township		Christine Jacobs			Nebraska City	NE	68410-0723	
Otsego Lake Township		PO Box 99			Nebraska City	NE	68410-0723	
Otsego Lake Township		Christine Jacobs			Gaylord	MI	49735	
Otsego Lake Township		PO Box 99			Waters	MI	49797	
Otsego Lake Township		PO Box 99			Waters	MI	49797	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Osageo Township	Assessors Office	400 16th St	PO Box 257		Osageo	MI	49078	
Osageo Township	Assessors Office	400 16th St	PO Box 257		Osageo	MI	49078	
Osageo, City of	Assessors Office	117 E Orleans St			Osageo	MI	49078-1199	
Osageo, City of	Assessors Office	117 E Orleans St			Osageo	MI	49078-1199	
Ottos Liquor		7850 Portland Ave S			Bloomington	MN	55420	
Ousley, Steve	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Outdoor Adventures Inc		PO Box 846			Standish	MI	48658	
Overhead Door Company of Grand		891 Industrial Cir			Traverse City	MI	49686	
Overhead Door Company of Lansing		2045 E M 78			East Lansing	MI	48823	
Overhead/Save on Foods Rebate		PO Box 7200			Vancouver	BC	V6V 4E4	Canada
Overhead/Save on Foods Rebate		PO Box 7200			Vancouver	BC	V6V 4E4	
Owassippi Scout	Attn: Jack Wolff	1 Campus Dr			Allendale	MI	49401	
OWINGS LAW FIRM	RE BRIAN ROGERS	ATTN STEVE OWINGS	1320 D BROOKWOOD DR		LITTLE ROCK	AR	72202	
OWINGS LAW FIRM	RE RICH AUST	ATTN STEVE OWINGS	1320 D BROOKWOOD DR		LITTLE ROCK	AR	72202	
OWINGS LAW FIRM	RE WILTON E SPENCER JR	ATTN STEVE OWINGS	1320 D BROOKWOOD DR		LITTLE ROCK	AR	72202	
Oxford Township Treasurer		PO Box 3			Oxford	MI	48371-0003	
Oxford, Village of MI	Assessors Office	22 West Burdick	PO Box 94		Oxford	MI	48371	
Oxford, Village of MI	Assessors Office	22 West Burdick	PO Box 94		Oxford	MI	48371	
Ozone Ice Co		8 Barrie Ct No			Massapequa L I	NY	11758	
Ozone Ice Co And Tufano Ice Co , Inc								
P O BOX 1675	RE JEFF MANRY	ATTN JOSEPH M ZEBAS	206 W SNYDER		HOBBS	NM	88240	
Paccar Leasing Company Ltd		6465 Van Deemter Ct			Mississauga	ON	L5T 1S1	CANADA
Pace Trailer Sales & Service Inc		8788 Byron Commerce Dr SW			Byron Center	MI	49315-8125	
Pacific Gas & Electric Co		Box 997300			Scaramento	CA	95899-7300	
Pacific Power		1033 NE 6th Ave			Portland	OR	97256-0001	
Packerland Packing		11 Eleventh St			Plainwell	MI	49080	
Packing Material Company Inc		Po Box 79001			Detroit	MI	48279-1076	
Paclasee Northeast PA		Rt 611 & Golden Slipper Rd	PO Box 75		Bartonsville	PA	18321	
PAETEC		PO Box 3243			Milwaukee	WI	53201-3243	
Pak Mail Center		2141 Plett Ste C			Cadillac	MI	49601	
Pal Security & Electric		4277 South Irish Rd			Davison	MI	48423	
Palace of Auburn Hills, The		Four Championship Dr			Auburn Hills	MI	48326-1752	
Palermo Villa, Inc		3301 West Canal St			Milwaukee	WI	53208	
Palmisano & Goodman, P A		ATTN Victor I Macam	171 Main St PO Box 518		Woodbridge	NJ	07095-0518	
PAP Access One Inc		820 West Jackson Blvd	6th Fl		Chicago	IL	60607	
PAP Alliant Energy		PO Box 3066			Cedar Rapids	IA	52406-3066	
PAP Ames, City of		PO Box 811			Ames	IA	50010-0811	
PAP AT & T		PO Box 105068			Atlanta	GA	30348-5068	
PAP AT & T		PO Box 5080			Carol Stream	IL	60197-5080	
PAP AT & T		PO Box 5001			Carol Stream	IL	60197-5001	
PAP AT & T		PO Box 5025			Carol Stream	IL	60197-5025	
PAP AT & T		PO Box 660921			Dallas	TX	75266-0921	
PAP AT & T Mobility		PO Box 6463			Carol Stream	IL	60197-6463	
PAP Atmos Energy		PO Box 790311			St Louis	MO	63179-0311	
PAP Berry		PO Box 790250			St Louis	MO	63179-0250	
PAP Brainerd Public Utilities		8027 Highland Scenic Rd	PO Box 373		Brainerd	MN	56401-0373	
PAP California Water Service Co		PO Box 940001			San Jose	CA	95194-0001	
PAP CenterPoint Energy		PO Box 4671			Houston	TX	77210-4671	
PAP Central Hudson Gas & Electric		284 South Ave			Poughkeepsie	NY	12601-4839	
PAP CenturyLink		PO Box 4300			Carol Stream	IL	60197-4300	
PAP CenturyLink		PO Box 91154			Seattle	WA	98111-9254	
PAP CenturyLink		PO Box 2961			Phoenix	AZ	85062-2961	
PAP Consumers Energy		PO Box 2742			Lansing	MI	48937-0001	
PAP Cox Business Services		PO Box 248871			Omaha	NE	68103-2742	
PAP Cox Business Services		Cynergy Comm Net Inc			Oklahoma City	OK	73124-8871	
PAP CYNERGY Comm net		PO Box 78041			Burt Lake	MI	49717	
PAP Dex East		One Energy Plz			Phoenix	AZ	85062-8041	
PAP DTE Energy		Dept No 116032	PO Box 5211		Detroit	MI	48226-1221	
PAP Fairport Municipal Commission		PO Box 20567			Binghamton	NY	13902-5211	
PAP Frontier Telephone of Rochester		PO Box 9016			Rochester	NY	14602-0567	
PAP Golden State Water Company		PO Box 9016			San Dimas	CA	91773-9016	
PAP Integra Telecom		PO Box 2966			Milwaukee	WI	53201-2966	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
PAP Kology		PO Box 105202			Atlanta	GA	30348-5202	
PAP Lincoln Electric System		PO Box 80869			Lincoln	NE	68501-0869	
PAP Lubbock Power & Light		PO Box 10541			Lubbock	TX	79408-3541	
PAP Madison Gas & Electric		PO Box 1231			Madison	WI	53701-1231	
PAP Maquoketa Valley Electric		PO Box 370			Anamosa	IA	52205-0370	
PAP Marshall Municipal Utilities		113 South 4th St			Marshall	MN	56258-1223	
PAP Mediacom		PO Box 5744			Carol Stream	IL	60197-5744	
PAP Menasha Utility District, Town of		2000 Municipal Dr			Neenah	WI	54956	
PAP MidAmerican Energy		PO Box 8020			Davenport	IA	52808-8020	
PAP Modesto, City of		PO Box 767	1010 Tenth St Ste 2100		Modesto	CA	95353-0767	
PAP Monroe County Water Authority		PO Box 41999			Rochester	NY	14604-4999	
PAP Municipal Light & Water		PO Box 490			North Platte	NE	69103-0490	
PAP National Fuel	Attn Correspondence	6363 Main St			Williamsville	NY	14221	
PAP Nationalgrid		300 Erie Blvd West			Syracuse	NY	13202-0960	
PAP Pacific Power		1033 NE 6th Ave			Portland	OR	97256-0001	
PAP PAETEC		PO Box 3243			Milwaukee	WI	53201-3243	
PAP PSE & G CO		PO Box 14444			New Brunswick	NJ	08906-4444	
PAP Sacramento Municipal Utility District		PO Box 15555			Sacramento	CA	95852	
PAP Saint Paul Regional Water Services		1900 Rice St			Saint Paul	MN	55113-6810	
PAP Sprint		PO Box 4181			Carol Stream	IL	60197-4181	
PAP TDS Metrocom		PO Box 5025			Palatine	IL	60094-4510	
PAP Time Warner Cable		PO Box 94510			Palatine	IL	60094-4510	
PAP Totelcom		PO Box 11824			Newark	NJ	07101-8124	
PAP Verizon		PO Box 15124			De Leon	TX	76444-0290	
PAP Westar Energy		PO Box 758500			Albany	NY	12212-5124	
PAP Xcel Energy		PO Box 9477			Topeka	KS	66675-8500	
Paris Dube		Box 293			MPLS	MN	55484-9477	
Park Township	Assessors Office	52 152nd Ave			Golden	BC	VOA 1H0	Canada
Park Township		52 152nd Ave			Holland	MI	49424	
Paiker & Zarkowski		200 S Lafayette St			Holland	MI	49424	
Parrrx Cheese		4117 4125 16A St SE			Greenville	MI	48838	
PATRICK BURNS & ASSOCIATES	RE DRONTLE D/B/A PONYTAIL CATERING	1639 Leonard St NW	8401 WAYZATA BLVD STE 300		Calgary	AB	T2G 3T7	Canada
Patsy Sue Hunter		79 Grand Ave			MINNEAPOLIS	MN	55426	
Patterson, Thomas	c/o Arctic Glacier MI Region	5635 Commerce St			Oroville	CA	95965	
Paul Glombowski		8913 Babcock Rd			Lansing	MI	48911	
Paul Ingber P22976 Law Offices	c/o William Beaumont Hospital	3000 Town Ctr Ste 2390			Jeddo	MI	48032	
Paul Rivard Construction Inc		PO Box 249			Southfield	MI	48075-1387	
Paxson Oil Company		6395 Normandy			Marysville	MI	48040	
Pay & Save Inc, d/b/a Lowes		1804 Hall Ave			Saginaw	MI	48638	
Payne Avenue Liquor		980 Payne Ave			Littlefield	TX	79339	
PCO Services		5840 Falbourne St			St Paul	MN	55130	
PECO Energy, Company Box 37629	Payment Processing	Payment Processing			Montreal	QC	L5R 4B5	CANADA
PECO Energy, Company Box 37629	Assessors Office	PO Box 37629			Twin Oaks	PA	19014	
Pecos County Tax Assessor Collector		200 S Nelson			Philadelphia	PA	19101-0629	
Pecos County Tax Assessor Collector		200 S Nelson			Fort Stockton	TX	79735	
PEDERSON & HOUGHT PC	RE BOONES OPPORTUNITY INC	ATTN JAMES B SLOAN	161 NORHT CLARK ST STE		Fort Stockton	TX	79735	
Peekskill Ice Co Inc	RE KARENS PANTRY INC	ATTN JAMES B SLOAN	161 NORHT CLARK ST STE		CHICAGO	IL	60601	
Peggy Johnson		936 Washington St			CHICAGO	IL	60601	
Peggy Richter		2112 Henderson Hwy			Mamaroneck NY 10543 2313	NY		
Pelliston, Village of	Brenda Blackemore Treasurer	79 Grand Ave			Winnipeg	MB	R3A 0V1	Canada
Pelton, Dale	c/o Arctic Glacier MI Region	PO Box 522			Oroville	CA	95965	
Penguin Ice Company	Attn Cindy Minor President	1755 Yeager St			Pelliston	MI	49769	
Peninsula Township Treasurer		1775 Monterey Hwy No 66A			Port Huron	MI	48060	
Peninsula Township Treasurer	David K Weatherholt	13235 Ctr Rd			San Jose	CA	95112	
Pennsylvania Department of Revenue	Assessors Office	Department of Revenue Motor Carriers			Traverse City	MI	49686	
Pennsylvania Department of Revenue		PO BOX 280646			Traverse City	MI	49686	
Pennsylvania Department of State		PO BOX 280901			HARRISBURG	PA	17128-0646	
		NORTH OFFICE BUILDING			HARRISBURG	PA	17128-0901	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Pennsylvania Hazardous Material Emergency		Department of Labor and Industry			Twin Oaks	PA	19014	
Pennsylvania Office of Attorney General	Altn William H Ryan Jr	16th Fl	Strawberry Square	Harrisburg PA 17120	Harrisburg	PA	17120	
Penske Truck Leasing Co LP Box 301		PO Box 301	PO Box 301		Reading	PA	19603-0301	
Penske Truck Leasing Co LP Box 7429		PO Box 7429			Bakersfield	CA	93309	
Penske Truck Leasing Co LP Box 7429		PO Box 7429			Pasadena	CA	91109-7429	
Penske Truck Leasing Co LP Box		PO Box 802577	PO Box 802577		Port Huron	MI	48060	
Penske Truck Leasing Co LP Box		PO Box 802577			Chicago	IL	60680-2577	
Penske Truck Leasing Co LP Box		PO Box 827380			Twin Oaks	PA	19014	
Penske Truck Leasing Co LP Box		PO Box 827380			Philadelphia	PA	19182-7380	
Penske Truck Leasing Montreal remit		PO Box 11325	Station Centre ville		Montreal	QC	H3K 1P6	Canada
Penske Truck Leasing Toronto remit		PO Box 7476	Postal Station A		Toronto	ON	M5W 3C1	Canada
PenTeleData Ltd Ptr 1		PO Box 401			Palmerston	PA	18071-0401	
Peritoma, Town of	Karen L Heim Tax Receiver	1350 Turk Hill Rd			Fairport	NY	14450	
Petaluma, City of Finance Department		11 English St			Fremont	CA	94538	
Peter Schelfer		Box 2065			Invermere	BC	V0A 1K0	Canada
Petersen Oil & Propane		6360 Greenville Rd			Greenville	MI	48838	
Petes Camping Service Inc		4631 Lapeer Rd			Kimball	MI	48074	
Petro Canada		PO Box 8500			Don Mills	ON	M3C 3B2	CANADA
Petro Canada Rebate		2489 North Sheridan Way			Mississauga	ON	L5K 1A8	Canada
Petroleum Technologies Group LLC		4685 Broadmoor Ave Ste No	PO Box 8725		Grand Rapids	MI	49518	
Petrusha & Sons Auto		2329 Airport Rd			Waterford	MI	48327	
Phelps Towing Inc	Assessors Office	Kelly Tarczewski Treasurer	W240N3065 Pewaukee Rd		Pewaukee	WI	53072	
Phillips 66 Dubuque		4249 Page Ave			Michigan Center	MI	49254	
Phoenix Personnel Inc	c/o Arctic Glacier MI Region	Liberty Station PO Box 207			Port Huron	MI	48060	
Phoenix Refrigeration Inc		1755 Yeager St	Ste 103		Grand Rapids	MI	49525	
Phoenix Sign Company		3107 B US23			Wixom	MI	48393-3684	
Pierce County Treasurer	Assessors Office	111 West Ct RM No 4			Pierce	NE	68767-1224	
Pierce County Treasurer		111 West Ct RM No 4			Pierce	NE	68767-1224	
Pioneer Energy LP		2215 Union Ave			Port Huron	MI	48060	
Pioneer Pest Control		2215 Union Ave			Sheboygan	WI	53082	
Pioneer Petroleum Rebate		107 South Main St			Sheboygan	WI	53082	
Pioneer Petroleum Rebate		2131 Pear St			Pine Island	MN	55963	
Pioneer Petroleum Rebate	Business License	1122 International Blvd			Pinole	CA	94564	
Pitney Bowes Global Credit Services		PO Box 78			Hamilton	ON	L7L 6Z8	CANADA
Pitney Bowes Global Financial Services LLC		Ste 700	1122 International Blvd		Big Rapids	MI	49307	
Pitney Bowes Global Financial Services LLC		PO Box 278	1122 International Blvd		East Lansing	MI	48826	
Pitney Bowes Purchase Power		PO Box 371887			Burlington	ON	L7L 6Z8	Canada
Pittsfield Charter Township	Assessors Office	6201 West Michigan Ave			Burlington	ON	L7L 6Z8	Canada
Pittsfield Charter Township		6201 West Michigan Ave			Montreal	QC	L9W 2Z7	CANADA
Pivotal Integrated HR Solutions		100 Milverton Dr			Pittsburgh	PA	15250-7887	
Pixie Liquors		1512 Brookdale Dr			Fairport	NY	14450	
Placer County Tax Collector	Assessors Office	2976 Richardson Dr			Ann Arbor	MI	48108	
Placer County Tax Collector		2976 Richardson Dr			Ann Arbor	MI	48108	
Plainfield Charter Township	Assessors Office	6161 Belmont Ave			Mississauga	ON	L5R 4H1	CANADA
Plainfield Charter Township		6161 Belmont Ave	PO Box 365		Brooklyn Park	MN	55444	
Plainwell, City of	Assessors Office	141 N Main St			Auburn	CA	95603	
Plainwell, City of		141 N Main St			Auburn	CA	95603	
Planet Access		26400 Southfield Rd			Belmont	MI	49306-9609	
Plants Plus		301 Kayleen Dr			Belmont	MI	49306-9609	
Plasterer, Bruce	c/o Arctic Glacier MI Region	1755 Yeager St			Plainwell	MI	49080	
Platte County Treasurer	Assessors Office	2610 14th St			Plainwell	MI	49080	
Platte County Treasurer		2610 14th St			Lafrup Village	MI	48076-4553	
Platte River Refrigeration & Heating Inc		13748 Honor Hwy			Bellevue	NE	68605	

Exhibit C
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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Pleasant Plains Township	Assessors Office	PO Box 239			Baldwin	MI	49304	
Pleasant Plains Township	Assessors Office	PO Box 239			Baldwin	MI	49304	
Pleasant Prairie, Village of	Assessors Office	Kathleen Goessl	9915 39th Ave		Pleasant Prairie	WI	53158	
Pleasant Ridge, City of	Assessors Office	23925 Woodward			Pleasant Ridge	MI	48069	
Pleasant Ridge, City of	Attn Mr Nelson Fialho City Manager	23925 Woodward			Pleasant Ridge	MI	48069	
Plumber Inc, The		PO Box 520			Pleasanton	CA	94586	
Plymouth Liquor	Assessors Office	702B Moore Industrial Park			Twin Oaks	PA	19014	
Plymouth, City of	Assessors Office	11000 Hwy 55			Plymouth	MN	55441	
Plymouth, City of		201 S Main			Plymouth	MI	48170-1637	
Polar Industries Ltd		44476 Phoenix Dr			Plymouth	MI	48170-1637	
Poli, Robert	c/o Arctic Glacier MI Region	18770 96th Ave	Unit No 104		Sterling Heights	MI	48314	CANADA
Poli, Scott	c/ Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
POLSINELLI SHUGART		ATTN BRIAN GOODWIN	ONE EAST WASHINGTON SITE		PHOENIX	MI	48060	
		BGOODWIN at POLSINELLI	1200			AZ	85004	
		COM ANDREW S JACOB						
Pontiac, City of Box 431406 remit	RE KAREN PRENTICE	PO Box 431406			Pontiac	MI	48343-1406	
Pontiac, City of Box 77000 remit	Dept 77639	PO Box 77000			Detroit	MI	48277-0639	
Pontiac, City of Treasurer	Assessors Office	Income Tax Division	47450 Woodward Ave		Pontiac	MI	48342	
Pontiac, City of Treasurer	Income Tax Division	47450 Woodward Ave			Pontiac	MI	48342	
Popham, Rhonda	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Port Huron Building Supply Co	Attn Lori	321 Ct St			Port Huron	MI	48060	
Port Huron Electric Motor Works		1635 Yeager St			Port Huron	MI	48060	
Port Huron Fairfield Inn		PO Box 610267			Port Huron St	MI	48060	
Port Huron Hospital					Port Huron	MI	48061-0267	
Port Huron Northern High School								
Hurricanes	Bill Fealko	522 Michigan St			Port Huron	MI	48060	
Port Huron Paint Co		317 McMorrin Blvd			Port Huron	MI	48060	
Port Huron Petty Cash	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Port Huron Township	Business License	3800 Lapeer Rd			Port Huron	MI	48060	
Port Huron Township		3800 Lapeer Rd			Port Huron	MI	48060	
Port Huron Welding Supply		2304 Farrand St			Port Huron	MI	48060	
Port Huron, Charter Township of	Assessors Office	3800 Lapeer Rd			Port Huron	MI	48060	
Port Huron, Charter Township of		3800 Lapeer Rd			Port Huron	MI	48060	
Port Huron, City of Income Tax Division		100 Mc Morran Blvd	Income Tax Division		Port Huron	MI	48060	
Port Huron, City of Water Treatment	Attn City Treasurer	100 McMorrin Blvd			Port Huron	MI	48060	
Portland, City of MI	Assessors Office	259 Kent St			Portland	MI	48875	
Portland, City of MI		City of Portland			Portland	MI	48875	
Portland, City of Utilities OR		City of Portland			Portland	OR	97219	
Portland, City of Utilities OR		PO Box 4216			Portland	OR	97208-4216	
Posen, Township of	Assessors Office	PO Box 38			Posen	MI	49776	
Posen, Village of		PO Box 38			Posen	MI	49776	
Posen, Village of		11579 M 65			Posen	MI	49776	
Postill Electric Inc	Assessors Office	4300 E Range Ct			St Clair	MI	48079	
Potter Randall County		5701 Hollywood Rd Loop 335	PO Box 7190		Amarillo	TX	79114-7190	
Potter, Jeffroy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Potter, Justin	Employee				Port Huron	MI	48060	Canada
Potter, Justin		Employee			Port Huron	ON		
Poullins Pest Control		24 Poulin Dr			Edmonton	AB	R2H 0S9	CANADA
Power Buying Dealers		6381 Osgood Ave N			Stillwater	MN	55082	
PPL Electric Utilities		2 North 9th St CPC	Genn 1		Stillwater	PA	180101-1175	
Prairie County Treasurer	Assessors Office	PO Box 905			Pratt	KS	67124-0905	
Prairie County Treasurer		PO Box 905			Pratt	KS	67124-0905	
Praxair Distribution	Div of Praxair Canada Inc	PO Box 2531 Station M			Calgary	AB	T2P 0S6	CANADA
Praxair Distribution		Div of Praxair Canada Inc			Edmonton	AB	T2P 0S6	CANADA
Preferred Towing Inc		4830 24th Ave			Fort Gariot	MI	48059	
Prein & Hewhof		3355 Evergreen Dr NE			Grand Rapids	MI	49525	
Prein & Hewhof		3260 Evergreen Dr NE			Grand Rapids	MI	49525	
Prells Towing Service		3020 Us Hwy 23 S			Alpena	MI	49707	
Premium Truck & Auto Service Inc		6100 Belding Rd			Belding	MI	48809	
Prepass		23566 Network Pl			Fremont	CA	94538	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Presque Isle Campground	Attn Steve	PO Box 60			Presque	MI	49777	
Presque Isle, Property of Primus		5201 Peteman St			Millersburg	MI	49759	
Prince, James	c/o Arctic Glacier MI Region	Po Box 4622 Station A			Toronto	ON	M5W 5H4	CANADA
Princess Liquor & Tobacco		1755 Yeager St			Port Huron	MI	48060	
Princetons Liquors		2728 Stillwater Rd			Maplewood	MN	55119	
Princetons Main Street Liquor		12790 Bass Lake Rd			Maple Grove	MN	55369	
Principal Financial Group		341 Central Ave N			Osseo	MN	55369	
Printworks		111 West State St			Mason City	IA	50401	
Pro Temp		2743 El Caminito St			Carson	CA	90746	
Progressive Warehousing		1516 Lake St			Niles	MI	49120	
Prolift NY		PO Box 437			Greenville	WI	54942-0437	
Promax		PO Box 256	1835 Dale Rd		Buffalo	NY	14225-0256	
Pronto		PO Box 508			Montreal	QC	H2S 1S8	CANADA
Province of Alberta, Ministry of Transportation					Hudson	IA	50643	
Province of British Columbia, Ministry of Transportation		PO Box 1333			Edmonton Alberta	ALBERTA	T5J 2N2	Canada
Province of Ontario, Ministry of Transportation		PO BOX 9850 STN PROV GOVT			VICTORIA	BC	V8W 9T5	Canada
Province of Saskatchewan, Highways & Infrastructure		77 Wellesley St West			Toronto	ON	M7A 1Z8	Canada
PSE & G CO		Victoria Tower 1855 Victoria Ave			Regina	SK	S4P 3T2	Canada
Public Works Agency	Fiscal Division	PO Box 14444			New Brunswick	NJ	08906-4444	
Pughs Party Store		399 Elmhurst St Annex			Hayward	CA	94544	
Pulaski Township		511 Heights Rd			Lake Orion	MI	48360	
Purchases Sales Co Inc		12363 Folks Rd			Hanover	MI	49241	
Pure Health Solutions Inc		525 Dickerson Rd			Gaylord	MI	49735	
Purity Cylinder Gases Inc		PO Box 404582			Atlanta	GA	30384-4582	
Pyche, Sheri	c/o Arctic Glacier MI Region	2015 Plett Rd			Cadillac	MI	49601	
Quality Coating & Insulation		1755 Yeager St			Port Huron	MI	48060	
Quality Refrigeration & Equipment		133 Surfside Dr			Roscommon	MI	48653	
Quebec		2110 Lansing Ave	PO Box 6188		Jackson	MI	49202	
Quebec Lingé Service d'Uniformes	Transports Québec	5089 W Grand River Ave			Lansing	MI	48906	
Quickie Convenience Store Rebate		700 boui René Lévesque Est			Québec	QUEBEC	G1R 5H1	CANADA
Quickie Convenience Store Rebate		C P 200 Succ M			Montreal	QC	H1V 3M2	CANADA
Quikrete Michigan		2510 St Laurent Blvd			Ottawa	ON	K1H 1B1	Canada
QUINN EMANNUAL URQUHART OLIVER & HEDGES LLP	RE MAZEL LLC	2510 St Laurent Blvd			Ottawa	ON	K1H 1B1	
R & B Equipment		8951 Schaefer Hwy Bldg 4			Detroit	MI	48228-2515	
R & B Liquors		ATTN STEPHEN R NEUWIRTH	51 MADISON AVE 22ND FL		NEW YORK	NY	10010	
R E Ruehs Garage Inc		6868 Lappee Rd			Clyde Township	MI	48049	
R Janus Supply Company		1111 South Robert St			West St Paul	MI	55118	
R T M , LLC Landlord		1326 N State Rd			Ionia	MI	48846	
Radio Shack No 112		614 Huron Ave			Port Huron	MI	48060	
RALPH K PHALEN	RE VALENCIA	1319 West North Front St			Grand Island	NE	68801	
RALPH K PHALEN	RE WILLIAMS	4350 24th Ave			Fl Gratiot	MI	48059	
RALPH K PHALEN ATTORNEY AT	RE JEFF MANRY	ATTN RALPH K PHALEN	1000 BROADWAY STE 400		KANSAS CITY	MO	64105	
RALPH K PHALEN ATTORNEY AT	RE JENNIN GIL	ATTN RALPH K PHALEN	1000 BROADWAY STE 400		KANSAS CITY	MO	64105	
RALPH K PHALEN ATTORNEY AT	RE THOMAS PRAZAN	ATTN RALPH K PHALEN	1000 BROADWAY STE 400		KANSAS CITY	MO	64105	
Ramaleys Liquor		666 Grand Ave			St Paul	MN	55105	
Randstad		3333 Blvd Cote Vertu			Mississauga	ON	H4R 2N1	CANADA
Raritan Johnson Assoc Inc		30 Route 22 West			Greenbrook	NJ	08812	
Raritan Johnson Associates, LLC		30 Route 22 West			Green Brook	NJ	08812	
Raritan Johnson Associates, LLC Copy	Attn Leonard Knauer	5 Johnson Dr	PO Box 130		Raritan	NJ	08869	
Ray HODGE		1504 W 4th St			Grand Island	NE	68801	
Ray Trudgson	RE JOHN SPELLMEYER	ATTN RAY HODGE	135 N MAIN		Roscommon	MI	48653	
Rayborn Ace Hardware		1617 Ann St			WICHITA	KS	67202	
		500 Covered Village			Lansing	MI	48823	
					Belding	MI	48809	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Rays Apple Market		722 W Crawford			Clay Center	KS	67432	
RD & S Refrigeration Design & Service		14 Union Hill Rd			Twin Oaks	PA	19014	
Ready Set Mail		2325 Tenth St Ste B			Port Huron	MI	48060	
REBEIN BANGERTER	RE BILL WILSON Assessors Office	BANGERTER Po Box 490 PO Box 65	810 FRONTVIEW	PO Box 1147	DODGE CITY	KS	67801	
Red Willow County Treasurer		Po Box 490			McCook	NE	69001-0490	
Red Willow County Treasurer		PO Box 65			McCook	NE	69001-0490	
Reddings Sports & Spirits		8750 N Central Expressway Ste 1800 LB 20			Emily	MN	56447-0065	
Reddy Ice Corporation		2900 E Cliff Rd			Dallas	TX	75231	
Redhawk Liquor & Wine		6910 S Cedar St			Burnsville	MN	55337	
Redi Care South		13029 A Victory Blvd No 318			Lansing	MI	48911	
Redi Cool		4175 N Euclid Ste 3			Vernon	CA	90058	
Redimed Euclid Medical		1225 N Washington			Bay City	MI	48706	
Redmond Truck & Auto Service Inc		1017 Middlefield Rd			Saginaw	MI	48601	
Redwood City, City of	Business Tax Division	2645 Auburn Rd	PO Box 214649		Redwood City	CA	94064	
Reefer Peterbilt MI		2930 Corporate Grove Dr			Hudsonville	MI	49426	
Reefer Service Inc	Assessors Office	PO Box 1229			Pecos	TX	79772	
Reeves County Property Tax		3102 Sierra Dr			San Angelo	TX	76904	
Reeves County Property Tax		26021 Atlantic Ocean Dr			Lake Forest	CA	92630	
Refrigeration Service TX		1755 Yeager St			Port Huron	MI	48060	
Refrigeration Supplies Dist	c/o Arctic Glacier MI Region	PO Box 5022			Regina	SK	S4P 4J3	CANADA
Regin, Paul		Po Box 4512 Station A			Toronto	ON	M5W 4L4	CANADA
Region of Peel		PO Box 6547			Grand Rapids	MI	49516	
Rehmann Group, The	RE BEVERLY HERRON	ATTN BRANT D PENNEY	332 MINNESOTA ST STE E		ST PAUL	MN	55101	
REINHARDT WENDORF &	RE BEVERLY HERRON	ATTN GARRETT D	332 MINNESOTA ST STE E		ST PAUL	MN	55101	
REINHARDT WENDORF &	RE FIRDIOUS D/B/A TFS INC AKA ALL STOP No 2	ATTN MARK REINHARDT GARRETT D BLANCHFIELD JR	E 1250 FIRST NATIONAL BANK BUILDING	332 MINNESOTA ST	ST PAUL	MN	55101	
REINHARDT WENDORF &	RE G M FOOD & FUEL LLC D/B/A GM FOOD & GAS	ATTN MARK REINHARDT	E 1250 FIRST NATIONAL BANK BUILDING	332 MINNESOTA ST	ST PAUL	MN	55101	
REINHARDT WENDORF &	RE JA WAY INC D/B/A ISLE OF PALMS BLANCHFIELD	ATTN MARK REINHARDT	E 1250 FIRST NATIONAL BANK BUILDING	332 MINNESOTA ST	ST PAUL	MN	55101	
REINHARDT WENDORF &	RED & WHITE	GARRETT D BLANCHFIELD JR	BANK BUILDING		Fremont	CA	94538	
Reliant Dry Ice Pacific		651 Solano Way			Van Nuys	CA	91401	
Reliant Dry Ice Pacific		651 Solano Way			Vernon	CA	90058	
Reliant Dry Ice Pacific	Assessors Office	206 W First Ave			Hutchinson	KS	67501-5204	
Reno County Treasurer	Assessors Office	206 W First Ave			Hutchinson	KS	67501-5204	
Republic County Treasurer	Assessors Office	1815 M St Ste No 2			Belleville	KS	66935-2242	
Republic County Treasurer		1815 M St Ste No 2			Belleville	KS	66935-2242	
Retirement Planning Associates Inc		4519 Cascade Rd	Ste 2B		Grand Rapids	MI	49546-3666	
Revenue Quebec		CP 25500 succursale Terminus			Quebec	QC	G1A 0A9	CANADA
Revenue Administration Division		PO Box 17405			Baltimore	MARYLAND	21297-1405	
Revenue Bureau, License & Tax Division		111 SW Columbia St Ste 600			Portland	OR	97201	
Revenue Quebec		3800 rue de Marly			Quebec	PQ	G1X 4A5	CANADA
Revenue Quebec	Fonds Des Pensions Alimentaires	CP 8000 succursale Desjardins			Montreal	QC	H6B 0A7	CANADA
Reynolds Heating AC & Refrigeration		532 E Milwaukee St			Whitewater	MI	53190	
Reynolds, Remy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Rezler Refrigeration & Mechanical LLC		4473 Mackinaw			Saginaw	MI	48603	
RG Brewer Inc		161 E Boston Post Rd			Mamaroneck	NY	10643-2313	
Ric Straus		310 Kennedy Dr Ste A			Capitola	CA	95010	
Richard Hendler		10740 River Glenn Dr			Boca Raton	FL	33428	
Richards Liquor		22 10Th Ave N			Hopkins	MN	55343	
Richardson, Luther	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Richardsons Pharmacy		42433 Ford Rd			Canton	MI	48187	
Richfield Township Treasurer		PO Box 128			St Helen	MI	48656	
Richies Tire Service Inc	Assessors Office	PO Box 128			St Helen	MI	48656	
Rick Anderson Excavating Inc		10102 Fish Rd			Middlesex	NJ	08846	
Rick Baker		6795 Garfield			Belding	MI	48809	
Rick Hills		9985 Huffman Ln			Freeland	MI	48623	
					Roscommon	MI	48653	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Ricks Liquor Hugo Rebate		5441 140Th St N			Hugo	MN	55038	
Ricks Liquor Wyoming		26687 Forest Blvd PO Box 6434			Wyoming	MN	55092	
Ricoh Americas Corp 6434		PO Box 73067			Chicago	IL	60197-6434	
Ricoh Americas Corp 73067		5 Dedrick Pl			West Caldwell	NJ	07006	
Ricoh Americas Corp 73210		5 Dedrick Pl			West Caldwell	NJ	07006	
Ricoh Americas Corporation	Atn Legal Department	PO Box 100345			Pasadena	CA	91189-0345	
Ricoh Box 4245		5 Dedrick Pl			West Caldwell	NJ	07006	
Ricoh Box 6434		PO Box 6434			Carol Stream	IL	60197-6434	
Ricoh Canada Inc		5520 Explorer Dr	3RD Fl		Mississauga	ON	L4W 5L1	Canada
Ridgecrest, City of		100 W California Ave	110 Courthouse Plz		Ridgecrest	CA	93555	
Riley County Treasurer	Assessors Office	R Eileen King			Manhattan	KS	66502	
Riley County Treasurer	R Eileen King	110 Courthouse Plz			Manhattan	KS	66502	
Riley, Joseph F	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Riley, Robert	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Ritter, Brett	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
River City Environmental Inc		PO Box 30087			Portland	OR	97294	
River City Mechanical		5325 A 6 Mile Ct NW			Comstock Park	MI	49321	
River Liquor LLC		6690 Sturgeon Lake Rd			Welch	MN	55089	
River Rouge, City of		10600 W Jefferson			River Rouge	MI	48218	
Riverview, City of	Assessors Office	14100 Civic Park Dr			Riverview	MI	48193	
Riverview, City of		14100 Civic Park Dr			Riverview	MI	48193	
RJ Machine Company Inc		3353 Market St			Twin Oaks	PA	19014	
RKR Distributors		13231 B Slover Ave			Vernon	CA	90058	
RL Anderson Idealease		PO Box 238			Abilene	TX	79604	
RMS Disposal		4345 S Wolf Lake Rd			Fruitport	MI	49415	
ROBBINS UMEDA LLP		ATTN BRIAN J ROBBINS	61 WEST ASH ST	STE 1800	SAN DIEGO	CA	92101	
ROBBINS UMEDA LLP	RE 6TH & ISLAND INVESTMENTS LLC	GEORGE C AGUILAR ASHELY	61 WEST ASH ST	STE 1800	SAN DIEGO	CA	92101	
ROBBINS UMEDA LLP	RE GASLAMP COUNTRY CLUB	ATTN BRIAN J ROBBINS	61 WEST ASH ST	STE 1800	SAN DIEGO	CA	92101	
ROBBINS UMEDA LLP	RE MARKET STREET INVESTMENTS LLC	GEORGE C AGUILAR ASHELY	61 WEST ASH ST	STE 1800	SAN DIEGO	CA	92101	
ROBBINS UMEDA LLP	RE UNIVERSAL HILLCREST LLC	ATTN BRIAN J ROBBINS	61 WEST ASH ST	STE 1800	SAN DIEGO	CA	92101	
Robert H Geske		1408 5th St North			West St Paul	MN	55118	
Robert H Geske		1408 5th St North			Fargo	ND	58102	
Robert H Geske & Ruth A Geske								
Robert K Young & Associates, PC	RE Saca Daniel Saca Marina & Saca Shelli		2284 Babylon Turnpike		Merrick	NY	11566	
Robert Martin		45782 Kensington St			Utica	MI	48317	
Roberts County Tax Assessor Collector	Assessors Office	PO Box 458			Miami	TX	79059-0458	
Roberts County Tax Assessor Collector		PO Box 458			Miami	TX	79059-0458	
Roberts Jay	c/o Arctic Glacier MI region	1755 Yeager St			Port Huron	MI	48060	
Roberts Truck Center Amarillo		PO Box 1071			Lubbock	TX	79404	
Roberts Truck Center Amarillo		PO Box 1071			Amarillo	TX	79189	
Robinson Richard	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Roches Leasing Corp	Assessors Office	PO Box 330			Callicoon	NY	12723	
Rochester Hills, Village Park of		46280 Dequinder Rd			Shelby	MI	48317	
Rochester Hills, Village Park of		46280 Dequinder Rd			Shelby	MI	48317	
Rochester Public Utilities		PO Box 77074			Minneapolis	MN	55480-7774	
Rochester, City of Treasurer	Assessors Office	400 6th St			Rochester	MI	48307-1483	
Rochester, City of Treasurer		400 6th St			Rochester	MI	48307-1483	
Rock Springs, Village of	Assessors Office	Shea Howard Treasurer	PO Box 26		Rock Springs	WI	53961	
Rock, Bill	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
RODANAST, PC	RE MALL MART INC D/B/A MIDWAY	ATTN DIANNE M NAST	801 ESTELLE DR		LANCASTER	PA	17601	
Rods Liquor		300 West Hoffman St			Cannon Falls	MN	55009	
Roger D Hunnicutt Builder LLC		7640 E Cutler Rd			Bath	MI	48808	
Rogers City, City of	Assessors Office	193 E Michigan Ave			Rogers City	MI	49779	
Rogers City, City of		193 E Michigan Ave			Rogers City	MI	49779	
Rogers Mobile Wash Inc		3419 Miller Ave			Davenport	IA	52802	
Rogers Wireless		PO Box 8878 STN Terminal			Vancouver	BC	V6B 0H6	CANADA

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Rogers, Brian	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Rogers, Roy II	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Rohmert Park, City of	Utility Department	121 W St Clair St			Rohmert Park	CA	94928	
Romeo, Village of		2371 Notre Dame Ouest			Romeo	MI	48065	
Rona/Le Renovateur		290 E Federal Hwy			Montreal	QC	H3J 1N3	CANADA
Roscommon Auto Recyclers	Assessors Office	PO Box 244			Roscommon	MI	48653	
Roscommon Township	c/o Mary Ann Hose Treasurer	8555 Knapp Rd			Houghton Lake	MI	48629	
Roscommon Township	Janae R Ostling Treasurer	PO Box 236			Houghton Lake	MI	48629	
Rose M Lennox		3875 W US Hwy 10			Roscommon	MI	48653	
Rose M Lennox Recurring Batch Only		3875 W US Hwy 10			Ludington	MI	49431-9601	
Rose Pest Solutions		7706 Rickle St			Lansing	MI	48917	
Roselle Park, Borough of		110 East Westfield Ave			Roselle Park	NJ	07204	
Rosemount Liquor & Wine Cellar		3440 150th St W			Rosemount	MN	55068	
Roseville Liquor		700 W County Rd B			Roseville	MN	55113	
Roseville W & S Rebate		2217 North Snelling Ave			Roseville	MN	55113	
Roseville, City of	Assessors Office	Attn Catherine J Haugh			Detroit	MI	48267-4373	
Roseville, City of	Attn Catherine J Haugh	PO Box 674373			Detroit	MI	48267-4373	
ROSS DIXON & BELL	RE JBZ INC	ATTN JASON S HARTLEY	STE 400		SAN DIEGO	CA	92101	
ROSS, DIXON & BELL LLP	RE PUBLIC FOODS INC ET AL	ATTN JASON S HARTLEY	550 WEST B ST		SAN DIEGO	CA	92101	
Royal Oak Treasurer Charter Township		JASON M LINDNER	550 WEST B ST STE 400		SAN DIEGO	CA	92101	
Royal Oak, City of		21131 Garden Ln			Ferndale	MI	48220	
Royal Oak, City of	Assessors Office	PO Box 64			Royal Oak	MI	48068-0064	
Royal Oak, City of		PO Box 64			Royal Oak	MI	48068-0064	
RRSP/DSP Plan – Industrial Alliance		522 University Ave			Toronto	ON	M5G 1Y7	CANADA
RS Petroleum Co		6395 Normandy			Saginaw	MI	48603	
RTM LLC		1319 W North Front St			Grand Island	NE	68801	
Rudds Towing		401 W Franklin St			Jackson	MI	49204	
Rude, Jason	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Ruehles Towing		205 NB Gratiot			MT Clemens	MI	48043	
Rum River Wine & Spirits		14107 NW St Francis Blvd			Ramsey	MN	55303	
Runnels County Tax Office	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Runnels County Tax Office	Assessors Office	PO Box 517			Port Huron	MI	48060	
Runnels County Tax Office		PO Box 517			Port Huron	MI	48060	
Russell L Shell		6235 Gardner Line			Ballerger	TX	76821	
Russell Swanson		4718 Heights Ravenna Rd			Ballerger	TX	76821	
Russell Swanson		2704 8th St			Crosswell	MI	48422	
Russell Swanson Recurring Batch Only		2704 8th St			Fruitport	MI	49415	
Russell, Scott	c/o Arctic Glacier MI Region	1755 Yeager St			Muskegon Heights	MI	49444	
Ruston Distributors Inc		1755 Yeager St			Muskegon Heights	MI	49444	
Ryan, Cecil		1755 Yeager St			Port Huron	MI	48060	
Ryans Modern Sewer Cleaning	c/o Arctic Glacier MI Region	316 Bradford NE			Port Huron	MI	48060	
Ryder Transportation Services Atlanta		PO Box 402366			Grand Rapids	MI	49503	
Ryder Transportation Services Chicago		PO Box 96723			Atlanta	GA	30384-2366	
Ryder Transportation Services Chicago		PO Box 96723			Raritan	NJ	08869-1653	
Ryder Transportation Services Chicago		PO Box 96723			Twin Oaks	PA	19014	
Ryder Transportation Services Los Angeles Remit		Lockbox File 56347			Chicago	IL	60693-6723	
Ryder Transportation Services Los Angeles Remit		Lockbox File 56347			Vernon	CA	90058	
Ryder Transportation Services Los Angeles Remit		Lockbox File 56347			Los Angeles	CA	90074-6347	
Ryder Truck Rental Canada Ltd		PO Box 9464			Toronto	ON	M5W 4E1	Canada
SACHS WALDMAN, PC	RE ELITE ENERGY LLC	ATTN MARY ELLEN	1000 FARMER ST		DETROIT	MI	48226-2899	
SACHS WALDMAN, PC	RE SPRINGFIELD EXXON LLC	ATTN MARY ELLEN	1000 FARMER ST		DETROIT	MI	48226-2899	
Sacramento County Unsecured Property Tax	Assessors Office	Tax Collection & Licensing Div	700 H St Rm 1710		Sacramento	CA	95814	
Sacramento County Unsecured Property Tax	Tax Collection & Licensing Div	700 H St Rm 1710			Sacramento	CA	95814	
Sacramento County Utilities		PO Box 1804			Sacramento	CA	95812	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Sacramento Municipal Utility District		PO Box 15555			Sacramento	CA	95852	
Sacramento, County of	Assessors Office	Tax Collection & Licensing Div	700 H St Rm 1710		Sacramento	CA	95814	
Safari Liquors Rebate		708 Lyle Chisholm Dr			Cass Lake	MI	96633	
Safe Systems Corporation		PO Box 4738			Houston	TX	77210-4738	
Saga Inc Groupe Rebate	Attn Madame Line Roy	2285 boul St Paul			Chicoutimi	QC	G7K 1E5	Canada
Saga Inc Groupe Rebate	Attn Madame Line Roy	2285 boul St Paul			Chicoutimi	QC	G7K 1E5	
Sagers Liquor		14849 Forest Blvd			Hugo	MN	55038	
Saginaw Charter Township Clerk		4980 Shattuck Rd			Saginaw	MI	48603	
Saginaw Charter Township Tax		PO Box 6400			Saginaw	MI	48608-6400	
Saginaw Charter Township Water		PO Box 6400			Saginaw	MI	48608	
Saginaw Charter Township Water Dept.		PO Box 6400			Saginaw	MI	48608	
Saginaw County Chamber of Commerce		515 Washington Ave	2nd Fl		Saginaw	MI	48607	
Saginaw Landscaping & Tree Service		5805 Stroebe Rd			Saginaw	MI	48609	
Saginaw Michigan, City of		1315 S Washington Ave			Saginaw	MI	48601-2599	
Saginaw News, The		PO Box 33476			Detroit	MI	48232-5476	
Saginaw Petty Cash DO NOT USE	c/o Arctic Glacier MI Region	Saginaw Petty Cash Acct			Saginaw	MI	48603	
Saginaw Welding Supply Co		5350 Davis Rd			Saginaw	MI	48604	
Saginaw, City of PO Box 5081	Assessors Office	Income Tax Office	PO Box 5081		Saginaw	MI	48605	
Saginaw, City of PO Box 5081	Income Tax Office	PO Box 5081			Saginaw	MI	48605	
Saint Louis, City of	Assessors Office	108 W Saginaw St			St Louis	MI	48880	
Saint Louis, City of	Assessors Office	108 W Saginaw St			St Louis	MI	48880	
Saint Paul Regional Water Services		1900 Rice St			Saint Paul	MN	55113-6810	
Salem Township	Assessors Office	Attn Sheila Buckleitner	PO Box 49		Burnips	MI	49314	
Salem Township	Attn Sheila Buckleitner Treasurer	PO Box 49			Burnips	MI	49314	
Salem Truck Leasing Inc		9505 Ave D			Brooklyn	NY	11237	
Salem Truck Leasing Inc		9505 Ave D			Brooklyn	NY	11237	
Salem Truck Leasing Inc		9505 Ave D			Mamaroneck	NY	10543-2313	
Salina Iron & Metal Company		PO Box 1155	312 N 5th St		Brooklyn	NY	11236	
Salina, City of		PO Box 1307			Salina	KS	67402	
Salina County Treasurer KS	Assessors Office	300 W Ash			Salina	KS	67402-1307	
Salina County Treasurer KS	Assessors Office	300 W Ash	PO Box 5040		Salina	KS	67402-5040	
Salina County Treasurer NE	Assessors Office	PO Box 865	PO Box 5040		Salina	KS	67402-5040	
Salina County Treasurer NE	Assessors Office	PO Box 865			Wilber	NE	68465-0865	
Saline, City of	Assessors Office	100 North Harris St			Saline	MI	48176-1642	
Saline, City of	Assessors Office	100 North Harris St			Saline	MI	48176-1642	
Sally Moran		47 Castlevlew Ln			Camdenton	MO	65020	
Sals Refrigeration		106 Elmwood Ave			Selden	NY	11784	
SAMUEL K CULLAN MD, JD, PC	RE WILLIAMS	ATTN GENE M CULLAN	2390 E CAMELBACK RD	STE 105	PHOENIX	AZ	85016	
San Bernardino, County of	Device Registration/Permit	777 East Riatio Ave			San Bernardino	CA	92415-0720	
San Bernardino County Tax	Assessors Office	172 W Third St 1st Fl			San Bernardino	CA	92415-0360	
San Bernardino County Tax	Assessors Office	172 W Third St 1st Fl			San Bernardino	CA	92415-0360	
San Bernardino County Tax	Assessors Office	Attn Dan McAllister	PO Box 129009		San Bernardino	CA	924112	
San Diego County Tax Collector	Assessors Office	PO Box 129009			San Diego	CA	92112	
San Diego County Tax Collector	Attn Dan McAllister	PO Box 129009			San Diego	CA	92112	
San Diego Gas & Electric		PO Box 25111			Santa Ana	CA	92799-5111	
San Diego Machinery Movers Inc		12375 Kerran St			Poway	CA	92064-6801	
San Diego, County of	Department of Environmental Health	PO Box 129261			San Diego	CA	92112-9261	
San Joaquin County	Assessors Office	44 N San Joaquin St Ste 230			Stockton	CA	95202-3273	
San Joaquin County, CA	Assessors Office	44 N San Joaquin St Ste 230			Stockton	CA	95202-3273	
San Mateo County Tax Collector	Lee Buffington County Tax Collector	Personal Property	County Tax Collector	555 County Ctr 1st Fl	Redwood City	CA	94063	
San Mateo County Tax Collector	Assessors Office	County Tax Collector	555 County Ctr 1st Fl		Redwood City	CA	94063	
San Mateo County Tax Collector	Personal Property	County Tax Collector	555 County Ctr 1st Fl		Redwood City	CA	94063	
San Mateo County Tax Collector	County Tax Collector	555 County Ctr 1st Fl			Redwood City	CA	94063	
San Rafael, City of		1400 Fifth Ave	PO Box 151560		San Rafael	CA	94915-1560	
Sanchez, Jose MI Region	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Sand Dunes Spirits		26269 184th St			Big Lake	MI	55309	
SaniServ/MD Holdings		PO Box 1089			Mooreville	IN	46158	
SaniServ/MD Holdings		PO Box 1089			Mooreville	IN	46158	
Santa Clara Co Tax Collector	Assessors Office	70 W Hedding St East Wing			Mamaroneck	NY	10543-2313	
Santa Clara County Tax Collector	Assessors Office	70 W Hedding St East Wing			San Jose	CA	95110-1767	
Santa Clara County Tax Collector	Assessors Office	70 W Hedding St East Wing			San Jose	CA	95110-1767	
Santa Clara County Tax Collector	Assessors Office	70 W Hedding St East Wing			San Jose	CA	95110-1767	
Santa Cruz County Tax Collector	Assessors Office	PO Box 1817			Santa Cruz	CA	95061-1817	
Santa Cruz County Tax Collector	Assessors Office	PO Box 1817			Santa Cruz	CA	95061-1817	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Santa Cruz, City of	Business Tax Division	809 Ctr St			Santa Cruz	CA	95060	
Santa Rosa Chevrolet Isuzu Commercial Truck Center		2770 Corby Ave			Santa Rosa	CA	95407-5746	
Saranac, Village of		10 N Bridge St	PO Box 312		Saranac	MI	48881	
Sario, Gilberto	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Sarmiento Mechanical Sales		23023 Orchard Lake Bldg E			Farmington	MI	48336	
Sarpy County Treasurer	Assessors Office	1210 Golden Gate Dr Ste 1127			Papillion	NE	68046-2893	
Sarpy County Treasurer		1210 Golden Gate Dr Ste 1127			Papillion	NE	68046-2893	
Sarracks Intl Wine Rebate		2305 Stillwater Rd E			Maplewood	MN	55119-3621	
Saskatchewan Finance Revenue		2nd Fl 2350 Albert St			Regina	SK	S4P 4A6	CANADA
Saskatchewan Workers Compensation Board		200 1881 Scarth St			Regina	SK	S4P4L1	CANADA
Saskatchewan, Province of	Highways & Infrastructure	Victoria Tower 1855 Victoria Ave			Regina	SK	S4P 3T2	CANADA
SaskEnergy		1601 Winnipeg St			Regina	SK	S4P 4E7	CANADA
SaskPower		2025 Victoria Ave			Regina	SK	S4P 0S1	CANADA
SaskTel		PO Box 2121			Regina	SK	S4P 4C5	CANADA
SaskTel Mobility		446 2nd Ave			N Saskatoon	SK	S7K 1W8	CANADA
Sauk Prairie Liquor		227 Water St			Sauk City	WI	53583	
Sault Ste Marie, City of	Assessors Office	325 Ct St			Sault Ste Marie	MI	49783-2181	
Sault Ste Marie, City of		325 Ct St			Sault Ste Marie	MI	49783-2181	
Saunders County Treasurer	Assessors Office	PO Box 337			Wahoo	NE	68066	
Saunders County Treasurer		PO Box 337			Wahoo	NE	68066	
Sauro, John T		1755 Yeager St			Port Huron	MI	48060	
SAVERI & SAVERI INC	c/o Arctic Glacier MI Region	RE JA WAY INC D/B/A ISLE OF PALMS RED & WHITE	111 PINE ST STE 700		SAN FRANCISCO	CA	94111	
Sawyer Petroleum		1543 W 16th St			Van Nuys	CA	91401	
SB Heating & Air Conditioning Inc		3704 Keewahdin Rd			Fort Gratiot	MI	48059	
SBC PAGING		PO Box 5087			Saginaw	MI	48605-5087	
SBC Saginaw remit DO NOT USE		Bill Payment Ctr			Saginaw	MI	48663-0003	
SBC Smart Yellow Pages DO NOT USE		Po Box 5078			Saginaw	MI	48605-5078	
Schatsnitz, Tim	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Schmitt Tire & Gas Inc		624 W Houghton Ave			West Branch	MI	48661	
Schmuckal Oil Company		1516 Barlow			Traverse City	MI	49686-4388	
Schuck, Mark	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Schultz, Joshua	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Schultz, Randy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
SCHWARTZ, JUNNEL, GREENBERG & OATHOUT LLP	RE SOLID WASTE LTD INC D/B/A BAYLAND MARINA	ATTN ROGER B GREENBERG	909 FANNIN ST STE 2700		HOUSTON	TX	77010	
Schweiger, Gordon	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Schwem's Rubber Stamp & Trophy		1502 Tenth St			Port Huron	MI	48060-5815	
Scientific Brake & Equipment Company		PO Box 840			Saginaw	MI	48606	
Scio Township Treasurer		827 N Zeab Rd			Ann Arbor	MI	48103	
Scio Township Treasurer	Assessors Office	827 N Zeab Rd			Ann Arbor	MI	48103	
Scott Burns		6285 Norman Rd			Jeddo	MI	48032	
Scott County Administration	Therese McCoy Contracts	200 Fourth Ave West			Shakopee	MN	55379	
SCOTT SCOTT	RE COBBLESTONE TEQUESTA LLC D/B/A TEQUESTA CITGO	ATTN CHRISTOPHER M BURKE KRISTEN M	600 B ST	STE 1500	SAN DIEGO	CA	92101	
SCOTT SCOTT LLP	RE COBBLESTONE TEQUESTA LLC D/B/A TEQUESTA CITGO	ATTN WALTER NOSS	12434 CEDAR RD	STE 12	CLEVELAND HEIGHTS	OH	44106	
Scott Tire Sales Inc		2085 W Hill			Flint	MI	48507	
Scott, Richard	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Scotts Liquor		1464 S Clair Ave			St Paul	MN	55105	
Scurry County Courthouse	Assessors Office	Diana Williamson Tax Collector	1806 25th St		Snyder	TX	79549	
Scurry County Courthouse	Diana Williamson Tax Collector				Snyder	TX	79549	
Seagraves, Robert	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Seal Tec Inc		3839 36th St SE			Grand Rapids	MI	49512	
Secours Inc		100 321 McDermot Ave			Winnipeg	MB	R3A 0A3	Canada
Secord, Allen	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Secretary of State		1500 11th St			Sacramento	CA	95814	
Secretary of State		30 Trinity St			Hartford	CT	06115-0470	
Secretary of State		321 E 12th St			Des Moines	IA	50319	
Secretary of State		120 S W 10th Ave			Topeka	KS	66612-1594	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Secretary of State		500 E Capitol Ave			Pierre	SD	57501	
Secretary of State		1700 Broadway			Denver	CO	80230	
Secretary of State		16 Francis St			Annapolis	MD	21401	
Secretary of State		60 Empire Dr Ste 100			St Paul	MN	55103	
Secretary of State		PO Box 1366			Jefferson City	MO	65102	
Secretary of State		1445 K St Ste 1301			Lincoln	NE	68509-4608	
Secretary of State		600 E Blvd Ave Dept 108 1st Fl			Bismark	ND	58505-0500	
Secretary of State		2300 N Lincoln Blvd Rm 101			Oklahoma City	OK	73105-4897	
Secretary of State		136 State Capitol			Salem	OR	97301	
Secretary of State Box 30741		PO Box 30741			Lansing	MI	48909-9976	
Secretary of State, Commercial Recordings Division		202 N Carson St			Carson City	NV	89701-4069	
Secretary of State, Department of Business Services		501 S 2nd St			Springfield	IL	62756-5510	
Secretary of the Commonwealth		One Ashburn Pl 17th Fl			Boston	MA	02108-1512	
Security Systems by Hammond Inc		129 131 Cannon St			Poughkeepsie	NY	12601	
Sedgwick County Treasurer	Assessors Office	Attn Linda Kizzire Treasurer	PO Box 2961		Wichita	KS	67201-2961	
Sedgwick County Treasurer	RE RSB WELLMAN CO D/B/A TWIGS CARRY OUT	ATTN CHRISTOPHER A SEEGER STEPHEN A WEISS	ONE WILLIAM ST		NEW YORK	NY	10004	
SEEGER WEISS LLP	RE RSB WELLMAN CO D/B/A TWIGS CARRY OUT	ATTN JONATHAN SHUB	1515 MARKET ST STE 1380		PHILADELPHIA	PA	19102	
Selby Wines & Spirits		778 Selby Ave			St Paul	MN	55103	
Select Technologies		8093 Graphic Dr N E			Belmont	MI	49306	
Selectcom Telecom		300 5167 Jean Talon E			Montreal	QC	H1S 1K8	CANADA
Self Serve Lumber		1621 S Wheeler St			Saginaw	MI	48602	
Semco Energy		PO Box 740812			Cincinnati	OH	45274-0812	
Semco Energy Gas Company		PO Box 79001			Detroit	MI	48279-1722	
Sendiks		2315 N 124th St			Brookfield	WI	53005	
Seng Tire Co		1919 Cleveland St			Port Huron	MI	48060	
Sentryz Super & Liquor Rebate		1612 2nd St NE			Mineapolis	MN	55413-1138	
Serge Beaudet		101 rue Charlotte Denys			Boucherville	QC	J4B 8L5	Canada
Servco Industries Inc		1315 Blondell Ave			Bronx	NY	10461	
Sevastopol, Village of	Assessors Office	4528 State Hwy 57			Sturgeon Bay	WI	54235	
Seward County Treasurer	Assessors Office	PO Box 289			Seward	NE	68434	
Seward County Treasurer	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Seward, Dave	Assessors Office	Susan Gaisow	238 N Main St		Seymour	WI	54165	
Seymour, City of		436 State Hwy 6 NE			Outing	MN	56662	
SHAFER & GAIER LLC	RE CHUKRID KHORCHID	ATTN MICHAEL SHAFFER MICHAEL GAIER	ONE PENN CTR	1617 JFK BLVD STE	PHILADELPHIA	PA	19103	
Shamrock Liquor		9040 Inwood Ave			Cottage Grove	MN	55016	
SHAPIRO HABER & ARMY LLP	RE LORI MUSE D/B/A ABSOLUTELY FABULOUS CATERING	ATTN EDWARD F HABER MATTHEW L TUCCILLO	53 STATE ST		BOSTON	MA	02109	
SHAPIRO HABER & ARMY LLP	RE BRANDI PALOMBELLA AND JOE SWEENEY	ATTN THOMAS G SHAPIRO BBO No 454680 ADAM M STEWART BBO No 661090	53 STATE ST		BOSTON	MA	02109	
Sharon Douglass		414 Benedict Ave No 26			Tarrytown	NY	10591	
Sharrets Liquor		2389 University Ave			St Paul	MN	55114	
Shaw Cable		PO Box 2468 Station			Main Calgary	AB	T2P 4Y2	CANADA
Shea Neriland Cathan	Attn Dennis Neriland	2800 715 5th Ave SW			Calgary	AB	T2P 2X6	Canada
Shelby Charter Township	Attn Paul Viar Treasurer	52700 Van Dyke			Shelby Twp	MI	48316-3572	
Shelby Charter Township	Assessors Office	Attn Paul Viar Treasurer	52700 Van Dyke		Shelby Twp	MI	48316-3572	
Shelby Petty Cash	c/o Arctic Glacier MI Region	5140 22 Mile Rd			Shelby	MI	48317	
Shelby Township Department of Public Works		6333 23 Mile Rd			Shelby Township	MI	48316-4405	
Shell Canada		PO Box 8796 Station A			Toronto	ON	M5W 3C2	CANADA
Shell Rebate		400 4th Ave SW			Calgary	AB	T2P 2H5	Canada
Shell Rebate		400 4th Ave SW			Calgary	AB	T2P 2H5	
SHEPHERD, FINKELMAN, MILLER & SHAH	RE CHUKRID KHORCHID	ATTN NATALIE FINKELMAN BENNETT	35 EAST STATE STREER		MEDIA	PA	19063	

Exhibit C
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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Shelers Mackinac Island Freight		PO Box 250			Mackinaw City	MI	49701	
Sheridan Comm Hospital Clinics		Remit 2100 Raybrook SE			Grand Rapids	MI	49546	
Sherman County Treasurer	Assessors Office	Po Box 542			Loup City	NE	68853	
Shermeta Adams & Von Allimen PC		PO Box 5016			Rochester	MI	48308	
Shobe, Eric	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Shogun Compu Time Ltd	c/o Ms Queenie Zhang	No 3302 583 Beach Crescent			Vancouver	BC	V6Z 3E6	Canada
Shook, Mark	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Shorewood Liq No 2		23670 Hwy 7			Shorewood	MN	55331	
Shorewood, Village of	Assessors Office	Village Treasurer	3930 North Murray Ave		Shorewood	WI	53211-2385	
Short Stop Foods Rebate		No 236 4919 59th St			Red Deer	AB	T4N 6C9	Canada
Short Stop Foods Rebate		No 236 4919 59th St			Red Deer	AB	T4N 6C9	
Shrader Tire & Oil		25445 Outer Dr			Melvindale	MI	48122	
Shred It Troy		2741 Elliott			Troy	MI	48083	
Shroyer Towing Inc.		2740 Eaton Rapids Rd			Lansing	MI	48911	
Sids Discount Liquor 55420		8348 Lyndale Ave S			Bloomington	MN	55420	
Sids Discount Liquor 55441		10200 6th Ave			Plymouth	MN	55441	
Siemens Industry Inc		PO Box 360766			Pittsburgh	PA	15250-6766	
Sierra Ice LLC NV		7380 Eastgate Rd	Ste 120		Henderson	NV	89011	
Sierra Ice LLC NV		228 Michigan Ave			Tolleson	AZ	85353	
Signals & Sounds		2828 E Grand River			Grayling	MI	49738	
Signs by Tomorrow		3020 Simpson Rd			Lansing	MI	48912	
Signs Plus / Acme Signs		PO Box 610251			Fort Gratiot	MI	48059	
Silver Slick		1755 Yeager St			Port Huron	MI	48061-0251	
Simpson, Charles	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Sims, Brian	c/o Arctic Glacier MI Region	5140 22 Mile Rd			Shelby	MI	48317	
Sinicho, Joshua	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Sioux Falls Utilities		1201 North Western Ave	PO Box 7401		Stoux Falls	SD	57117-7401	
Sir Speedy Printing No 6340		600 Huron Ave at Bard			Port Huron	MI	48060	
Skol Liquor		2500 27Th Ave S			Minneapolis	MN	55406	Canada
Skor Cash & Carry Rebate		10 Ronrose Dr			Concord	ON	L4K 4R3	
Skor Cash & Carry Rebate		10 Ronrose Dr			Concord	ON	L4K 4R3	
Skyworks Equipment Rental		100 Thielman Dr			Buffalo	NY	14206	
Slanga, Tony	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Slimmen, Steve	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Slocum, Kyle		10400 Fisk Rd			Belding	MI	48809	
SMAFF		815 Townsend Crescent			Algonac	MI	48001	
Smith El Dis Co Inc		2482 Third Ave			Mamaroneck	NY	10543-2313	
Smith, Brandon	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Smith, Dennis	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Smiths Liquor		977 Smith Ave So			West St Paul	MN	55118	
SMYSER KAPLAN & VESELKA	RE BLASINGAME	ATTN LARRY R VESELKA	700 LOUISIANA STE 2300		HOUSTON	TX	77002	
Snelling Ave Liquor		500 N Snelling Ave			St Paul	MN	55104	
Snyder, Greg		5 Cawdor Ln			Bella Vista	AR	72715	
Sobeys		6355 Viscount Rd			Mississauga	ON	L4V 1W2	Canada
Sobeys		6355 Viscount Rd			Mississauga	ON	L4V 1W2	
Sobeys Quebec Rebate	Attn Joel Pelletier	2200 Ave McGill College			Montreal	QC	H3A 3L3	Canada
Sobeys Quebec Rebate	Attn Joel Pelletier	2200 Ave McGill College			Montreal	QC	H3A 3L3	
Sobocinski, Anthony	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Solmart		PO Box 8500 52288			Philadelphia	PA	19178-2288	
Solano County Tax Collector	Assessors Office	Charles Lomeli	Treasurer Tax Collector County		Fairfield	CA	94533	
Solano County Tax Collector	Charles Lomeli	Treasurer Tax Collector County			Fairfield	CA	94533	
Solon Township	Assessors Office	2305 19 Mile Rd NE			Cedar Springs	MI	49319	
Sonoma County Fair & Exposition, Inc	Assessors Office	PO Box 1536			Santa Rosa	CA	95402	
Sonoma County Tax Collector	Sonoma County Harvest Fair	585 Fiscal Dr	Rm 100		Santa Rosa	CA	95403	
Sonoma County Tax Collector	Assessors Office	585 Fiscal Dr	Rm 100		Santa Rosa	CA	95403	
Sonwil Distribution Center		Sonwil Dr			Buffalo	NY	14225	
Sonwil Distribution Center		PO Box 126			Cheektowaga	NY	14225	
Sonwil Distribution Center		100 Sonwil Dr			Cheektowaga	NY	14225	
South Dakota Secretary of State		500 E Capitol Ave			Pierre	SD	57501	
South Lyon, City of	Assessors Office	335 S Warren			South Lyon	MI	48178	
South Lyon, City of		335 S Warren			South Lyon	MI	48178	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Southern California Edison		PO Box 300			Rosemead	CA	91772-0001	
Southern Delaware County Authority		101 Beech St			Boothwyn	PA	19061-4062	
Southern Pacific Transportation	Assessors Office	26000 Evergreen Rd			Southfield	MI	48076	
Southfield, City of		26000 Evergreen Rd			Southfield	MI	48076	
Southfield, Township of		18550 W 13th Mile Rd			Southfield Township	MI	48025	
Southgate, City of	Assessors Office	14400 Dix Toledo			Southgate	MI	48195	
Southgate, Township of		14400 Dix Toledo			Southgate	MI	48195	
Southside Super Deli		2000 Brooklyn Rd			Jackson	MI	49201	
Southwest Brake & Parts Inc		951 South Dix St			Detroit	MI	48217	
Southwest Gas Corporation		PO Box 98890			Las Vegas	NV	89193-8890	
Southwest Health & Human Services		607 West Main St			Marshall	MI	56258	
Sparkle Wash Traverse City		PO Box 6116			Traverse City	MI	49686	
Sparks Grand Rapids		3800 Stahl Dr SE			Grand Rapids	MI	49546	
Sparta Township	Assessors Office	160 E Division St			Sparta	MI	49345	
Sparta, Village of		160 E Division St			Sparta	MI	49345	
Special Effects Unlimited Inc		1005 N Lillian Way			Hollywood	CA	90038	
Special Olympics Michigan Inc		Central Michigan University			Mt Pleasant	MI	48859	
SPECTER SPECTER EVANS & MANOQUE PC	RE CIRCLE BEER & BEVERAGE INC D/B/A DUFFYS POP & BEER WAREHOUSE	ATTN JOHN C EVANS	436 7TH AVE 26TH FL	THE KOPPERS BUILDING	PITTSBURGH	PA	15219	
SPECTER SPECTER EVANS & MANOQUE PC	RE DONALD K TOMINO D/B/A CRAFTON BEVERAGE CENTER	ATTN JOHN C EVANS	436 7TH AVE 26TH FL	THE KOPPERS BUILDING	PITTSBURGH	PA	15219	
SPECTER SPECTER EVANS & MANOQUE PC	RE LINCO DISTRIBUTING COMPANY INC D/B/A BEER MINIMUM	ATTN JOHN C EVANS	436 7TH AVE 26TH FL	THE KOPPERS BUILDING	PITTSBURGH	PA	15219	
SPECTER SPECTER EVANS & MANOQUE PC	RE ROBERTA WOOTEN D/B/A WOTTENS ONE STOP	ATTN JOHN C EVANS	436 7TH AVE 26TH FL	THE KOPPERS BUILDING	PITTSBURGH	PA	15219	
SPECTOR ROSEMAN & KODROFF, PC	RE EMMANUEL D/B/A 7 11 25452	ATTN EUGENE A SPECTOR WILLIAM G CALDES	1818 MARKET ST STE 2500		PHILADELPHIA	PA	19103	
Spectrum Health United		PO Box 2709			Grand Rapids	MI	49501	
Spectrum Health United Hospital	Occupational Health Laboratory Services	615 S Bower St			Greenville	MI	48838	
Speedway No 8728		18665 15 Mile Rd			Clinton Township	MI	48035	
Speedway SuperAmerica LLC		500 Speedway Dr			Enon	OH	45323	
Speedway SuperAmerica LLC	Atln Food Services Manager	500 Speedway Dr			Enon	OH	45323	
Speedy Q Markets		PO Box 611371			Port Huron	MI	48060	
Spencer Derenzy		6601 Beaver Rd			Grayling	MI	49738	
Spirit Hills Wine & Liquor		6501 Ware Rd			Lino Lakes	MN	55014	
Sports Posters/Souvenir Programs		201 W Mitchell No 192			Petoskey	MI	49770	
Spring Lake Township		106 S Buchanan			Spring Lake	MI	49456	
Spring Lake Township	Assessors Office	106 S Buchanan			Spring Lake	MI	49456	
Spring Lake Village		102 W Savidge St			Spring Lake	MI	49456	
Springvale Township		Mr Robert C Kerton Treasurer	8198 E Mitchel Rd		Petoskey	MI	49770	
Springvale Township	Mr Robert C Kerton Treasurer	8198 E Mitchell Rd			Petoskey	MI	49770	
Sprint		PO Box 4181			Carol Stream	IL	60197-4181	
Squeeze gs Auto Detail & Fleet		33431 Gypsum St			Menifee	CA	92584	
SRP		1521 N Project Dr			Tempe	AZ	85281-1298	
St Boni Liquor LLC Rebate		8000 State Hwy 7			St Bonifacius	MN	55375	
St Clair Packaging Inc		2121 Busha Hwy			Marysville	MI	48040	
St Helens, City of	Business License	265 Strand St			St Helens	OR	97051	
St Ignace Township	Assessors Office	793 W Lant Rd			St Ignace	MI	49781	
St Ignace Township		793 W Lant Rd			St Ignace	MI	49781	
St Ignace, City of		396 N State St			St Ignace	MI	49781	
St Josephs Church MI		106 S East St			Pewano	MI	48873	
St Louis Park Liquor		6316 Minnetonka Blvd			St Louis Park	MN	55416	
St Vincents		925 North River Rd			Saginaw	MI	48603	
Staffing Incorporated		801 Broadway NW Ste 200			Grand Rapids	MI	49504	
Standard Electric Company		2650 Trautner Dr			Saginaw	MI	48603-0289	
Standard Office Supply		928 Military St			Port Huron	MI	48060	
Standish, City of	Assessors Office	399 E Beaver St			Standish	MI	48658	
Standish, City of		399 E Beaver St			Standish	MI	48658	
Stanislaus County	Secured	PO Box 859			Modesto	CA	95353-0859	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Stanislaus County Tax Collector	Assessors Office	PO Box 859			Modesto	CA	95353-0859	
Stanislaus County Tax Collector	Assessors Office	PO Box 859			Modesto	CA	95353-0859	
Stanton, City of	Assessors Office	225 S Camburn St	PO Box 449		Stanton	MI	48888	
Stanton, City of	Assessors Office	225 S Camburn St	PO Box 449		Stanton	MI	48888	
Staples Business Advantage Dept NY	Dept NY	PO Box 415256			Boston	MA	02241-5256	
Staples Credit Plan Dept 51 785091705		Dept 51 785091705			Dubuque	IA	52003--772	
Staples Off Sale		425 Second Ave NE			Staples	MN	56479	
Star Liquor 55110		2700 E Co Rd E			White Bear Lake	MN	55110	
Star Liquor 55369		8135 Wedgewood Ln			Maple Grove	MN	55369	
Star Liquor 55433		3197 Northdale Blvd			Coon Rapids	MN	55433	
Star Liquor 55434		10731 University Ave			Blaine	MN	55434	
Star Liquor 55442		4190 Vinewood Ln N			Plymouth	MN	55442	
Star Paper Converters		PO Box 379			Allen Park	MI	48101-0379	
Star Safety & Compliance Services		5260 36th St SE			Grand Rapids	MI	49512	
Star Truck Rentals Inc		3940 Eastern Ave SE			Grand Rapids	MI	49508-2497	
Star Truck Rentals Inc		3940 Eastern Ave SE			Belding	MI	48809	
Star Truck Rentals Inc		3940 Eastern Ave SE			Port Huron	MI	48060	
State of Arizona	Department of Economic Security	Unit 911B			Phoenix	AZ	85005-6028	
State of Arkansas	Department of Finance & Administration	PO Box 8055			Little Rock	AR	72203-8055	
State of California	Employment Development Department	PO Box 8268800			Sacramento	CA	94280-0001	
State of California, Board of Equalization		PO Box 942879			Sacramento	CA	94279-0057	
State of California, Board of Equalization		PO Box 942879			Sacramento	CA	94279-6001	
State of California, Department of Public Health & Human Services Agency		PO Box 942879			Sacramento	CA	94279	
State of California, Environmental Protection Agency Department of Toxic Substance Control		1500 Capitol Ave MS 7602			Sacramento	CA	95814	
State of California, Secretary of State		PO Box 1288			Sacramento	CA	95812-1288	
State of Connecticut	Department of Revenue Services	1500 11th St			Sacramento	CA	95814	
State of Delaware	Division of Revenue	PO Box 2931			Hartford	CT	06104-2930	
State of Hawaii	Department of Taxation	PO Box 8995			Wilmington	DE	19899-8995	
State of Hawaii	Department of Labor & Industrial	PO Box 3827			Honolulu	HI	96812-3827	
State of Iowa	Iowa Workforce Development	PO Box 700			Honolulu	HI	96809-0700	
State of Iowa, Workforce Development		1000 E Grand Ave			Des Moines	IA	50319-0209	
State of Kansas	Department of Labor	1000 E Grand Ave			Des Moines	IA	50319-0209	
State of Kansas	Department of Revenue	401 SW Topeka Blvd			Topeka	KS	66603-3182	
State of Kansas, Department of Labour		915 SW Harrison St			Topeka	KS	66625-0002	
State of Michigan	Unemployment Insurance Agency	401 SW Topeka Blvd			Topeka	KS	66603-3182	
State of Michigan, Corporation Division		3024 W Grand Blvd Ste 11 500			Detroit	MI	48202	
State of Michigan, Department of Agriculture		PO Box 30054			Lansing	MI	48909	
State of Minnesota	Department of Employment & Economic Development	PO Box 30746			Lansing	MI	48909	
State of Minnesota	Development	332 Minnesota St			St Paul	MN	55101-1351	
State of MN	Commercial Vehicle Operations	395 John Ireland Blvd			St Paul	MN	55155-1899	
State of Nebraska	Department of Labor	395 John Ireland Blvd			St Paul	MN	55155-1899	
State of Nebraska, Department of State of New Jersey		PO Box 94600			Lincoln	NE	68509-4600	
State of New Jersey	Division of Taxation	PO Box 94600			Lincoln	NE	68509-4600	
State of New Jersey	Department of Labor & Workforce Development	PO Box 269			Trenton	NJ	08695	
State of New Jersey	Department of Labor & Workforce Development	PO Box 333			Trenton	NJ	08646-0333	
State of New Jersey	Development	PO Box 059			Trenton	NJ	08625-0059	
State of New Jersey, Department of Health & Senior Services		PO Box 170			Trenton	NJ	08666-0170	
State of New York	Department of Taxation & Finance	PO Box 369			Trenton	NJ	08625	
State of New York	Department of Labor	Building 9 Rm 449 WA Harriman			Albany	NY	12227	
State of New York, Department of Agriculture & Markets, Division of Food Safety		WA Harriman State Campus			Albany	NY	12240-0415	
State of New York, Department of Tax		10B Airline Dr			Albany	NY	12235	
State of New York, Department of Tax		WA Harriman State Campus			Albany	NY	12240-0415	
State of New York, Department of Tax		PO Box 15166			Albany	NY	12212-5166	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
State of North Dakota	Office of State Tax Commissioner	PO Box 5624			Bismarck	ND	58506-5624	
State of North Dakota	Unemployment Insurance/Business Services	PO Box 5507			Bismarck	ND	58506-5507	
State of Oregon	Employment Development	875 Union ST NE			Salem	OR	97311-0030	
State of Pennsylvania	Department of Labor & Industry	651 Boas St			Harrisburg	PA	17121	
State of South Dakota	Unemployment Insurance Division	420 S Roosevelt St			Aberdeen	SD	57402-4730	
State of Texas	Texas Workforce Commission	101 E 15th St Rm 540			Austin	TX	78701-1442	
State of Texas, Workforce Commission		101 E 15th St Rm 540			Austin	TX	78701-1442	
State of Wisconsin	Division of Unemployment Insurance	PO Box 7945			Madison	WI	53707-7945	
State of Wisconsin	Department of Revenue	2135 Rimrock Rd			Madison	WI	53713	
State of Wisconsin	Department of Revenue	PO Box 930931			Milwaukee	WI	53293-0931	
State of Wisconsin/Department of Commerce Box 78086	Dept of Commerce S & B Invoicing	PO Box 78086			Milwaukee	WI	53293-0086	
State Supply Company	Attn Dennis L McIntyre	885 Grandville Ave			Grand Rapids	MI	49503	
Slater Bros	c/o Arctic Glacier MI Region	301 So. Tippecanoe Ave			San Bernardino	CA	92408	
Stiefens, Tricia		3785 W US Hwy 10			Ludington	MI	49431-9601	
Stellar Group, The Jacksonville remit		2900 Hartley Rd			Twin Oaks	PA	19014	
STEPHEN F WASINGER PLC	RE F & V OIL COMPANY INC ET AL	ATTN STEPHEN WASINGER	321 WOODWARD AVE		ROYAL OAK	MI	48073	
STEPHEN J SCHLEGEL LTD	RE BOONES OPPORTUNITY INC	ATTN STEPHEN J SCHLEGEL	111 WEST WASHINGTON STE		CHICAGO	IL	60602	
STEPHEN J SCHLEGEL LTD	RE KARENS PANTRY INC	ATTN STEPHEN J SCHLEGEL	111 WEST WASHINGTON STE		CHICAGO	IL	60602	
Sterling Auto & Truck Repair Inc		51301 Fischer Park Dr			Shelby Township	MI	48316	
Sterling Heights, City of	Assessors Office	Department 296201			Detroit	MI	48255-2962	
Sterling Heights, City of	Department 296201	PO Box 55000			Detroit	MI	48255-2962	
Sterling Water, Inc		1928 Truax Blvd			Eau Claire	WI	54703	
Steve Brechting		11202 Fisk Rd			Belding	MI	48809	
Steven Corfew		114 Clare St			Grayling	MI	49738	
Stevens Lock Service		8131 E Firestone Blvd			Downey	CA	90241	
Stewart, Alvin	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
STEYER LOWENTHAL BOODROOKAS	RE WILSON FARMS INC	ATTN ALLAN STEYER	ONE CLAIFORNIA ST 3RD FL		SAN FRANCISCO	CA	94111	
ALVAREZ & SMITH LLP								
Stillwater Liquor Warehouse		1920 Market Dr			Stillwater	MN	55082	
STINSON MORRISON HECKER LLP	RE JOHN SPELLMEYER	ATTN LYNN D PREHEIM	1625 N WATERFRONT PKWY		WICHITA	KS	67206-6620	
WICHITA	Assessors Office	MEGAN E GARRETT	STE No 300					
Stockbridge Township		125 S Clinton St			Stockbridge	MI	49285	
Stockbridge Township		125 S Clinton St			Stockbridge	MI	49285	
Stockbridge, Village of MI		PO Box 565			Stockbridge	MI	49285	
Stockbridge, Village of WI		134 East Main St			Stockbridge	MI	49285	
Stockton, City of Utility Services	Assessors Office	Karen Ott, Treasurer	PO Box 292		Stockbridge	WI	53088	
Storm Lake, City of	Utility Services	425 N El Dorado St			Stockton	CA	95202-1997	
Story County Treasurer	Property Tax	PO Box 1086			Storm Lake	IA	50588	
Story County Treasurer		900 6th St			Nevada	IA	50201	
Story County Treasurer		900 6th St			Nevada	IA	50201	
Stowhorn, Darrion	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Strowsky Liquor		1545 W 7th			St Paul	MN	55102	
STRAUS & BOIES LLP	RE HOUSE OF FAITH INC	ATTN TIMOTHY D BATTIN	4041 UNIVERSITY DIRVE		FAIRFAX	VA	22030	
STRAUS & BOIES LLP	RE KINGSWAY ENTERPRISES INC	NATHAN CIHLAR	4041 UNIVERSITY DIRVE		FAIRFAX	VA	22030	
STRAUSS & TROY	RE CHAMPS LIQUORS INC	ATTN TIMOTHY D BATTIN	150 EAST FOURTH ST		CINCINNATI	OH	45202-4018	
STRAUSS & TROY	RE POLLYS FOOD SERVICE INC AND KENCO INC	WILLIAM R JACOBS THOMAS	150 EAST FOURTH ST		CINCINNATI	OH	45202-4018	
Strohpaui, Andrew	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Strong Liquor		11048 Cedar Lake Rd			Mimeionka	MN	55305	
Strowhorn, Darrion	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Stubbiefield, William	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Sturgeon Bay, City of	Assessors Office	421 Michigan St			Sturgeon Bay	WI	54235	
Success National Lease		77 South James St			Kansas City	KS	66110	
Suddenlink Business		PO Box 660365			Dallas	TX	75266-0365	
Suffolk County Water Authority		PO Box 9224			Uniondale	NY	11555-9224	
Sullivan Corporation		43252 Woodward Ave			Bloomfield	MI	48302	
Sullivan Township	Assessors Office	8138 Heights Ravenna Rd			Ravenna	MI	49451	
Sullivan Township		8138 Heights Ravenna Rd			Ravenna	MI	49451	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Suites, Kaleb	c/o Arctic Glacier MI Region	5140 22 Mile Rd			Shelby	MI	48317	
Summit Handling Systems Inc		11 Defco Park Rd			North Haven	CT	06473-1143	
Summit Township	Assessors Office	2121 Ferguson Rd			Jacson	MI	49203	
Summit Training Source Inc		2121 Ferguson Rd			Jacson	MI	49203	
Sun Prairie, City of City Treasurer	Assessors Office	4170 Embassy Dr SE			Grand Rapids	MI	49546	
Suncor Energy Inc /Suncor Energy Services Inc		300 E Main St			Sun Prairie	WI	53590-2227	
Sundial Wine/Spirits		5757 Sanibel Dr			Hopkins	MN	55343	
Sunoco Detroit		20400 Grand River			Detroit	MI	48219	
Sunrise Stores LLC		69245 Burke Dr			Richmond	MI	48062	
Super One Pallet		206 Drake St			Mamaroneck NY 10543 2313	QC	G6E 1M9	Canada
Super Soir Rebate		1133 Blvd Vachon Nord			Sainte Marie	QC	G6E 1M9	
Super Soir Rebate		1133 Blvd Vachon Nord			Sainte Marie	QC	G6E 1M9	
Super Starter Shop Inc		3201 N Dort Hwy			Flint	MI	48506	
Superior Asphalt Inc		669 Century SW			Grand Rapids	MI	49503	
Superior Communication Center		2540 Lapeer Ave			Port Huron	MI	48060	
Superior Electric		1029 Beechwood Dr			Ludington	MI	49431	
Superior Ice Distributing		2803 Danforth Rd			Escanaba	MI	49829	
Supermedia LLC		PO Box 619810			Mamaroneck NY 10543 2313	TX	75261-9810	
Surrey Township		PO Box 647			Farwell	MI	48622	
Surrey, City of		14245 56th Ave			Surrey	BC	V3X 3A2	
Susan P Halpern, Esq	RE Zinn Regina	Ste 300 1420 Walnut St			Philadelphia	PA	19102	
Suski, Duane	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
SUSMAN GODFREY LLP			901 MAIN ST STE 5100		DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE CHARLIE HOLLAND MOTORS INC	ATTN TERRELL W OXFORD			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE DRONTLE D/B/A PONYTAIL CATERING	BARRY C BARNETT			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE ENMANUEL D/B/A 7 11 25452	ATTN TERRELL W OXFORD			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE FIVE ANGELS MANAGEMENT D/B/A FRANK A SMITH BEVERAGES	BARRY C BARNETT			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE JOSEPH MASSINO	ATTN TERRELL W OXFORD			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE MOUNT POCONO CAMPGROUND INC	BARRY C BARNETT			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE NIURGUNDAS INC	ATTN TERRELL W OXFORD			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE RADHA INC	ATTN TERRELL W OXFORD			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE SHREE NARAYANDAS INC	BARRY C BARNETT			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE THE LANESVILLE FOOD MART INC	ATTN TERRELL W OXFORD			DALLAS	TX	75202-3775	
SUSMAN GODFREY LLP	RE WILSON FARMS INC	ATTN TERRELL W OXFORD			DALLAS	TX	75202-3775	
SUSMAN HEFFNER & HURST LLP	RE BOONES OPPORTUNITY INC	ATTN WILLIAM T GOTFRYD	20 SOUTH CLARK ST STE 600		CHICAGO	IL	60603	
SUSMAN HEFFNER & HURST LLP	RE KARENS PANTRY INC	ARTHUR SUSMAN	20 SOUTH CLARK ST STE 600		CHICAGO	IL	60603	
Sutton County Appraisal District	Assessors Office	300 East Oak St			Sonora	TX	76950	
Sutton County Appraisal District		300 East Oak St			Sonora	TX	76950	
Sutts, Strosberg LLP	RE Geysir Sales Corporation Inc	ATTN Harvey T Strosberg Q C & Heather Rumble Peterson & Heather Rumble Peterson & Heather Rumble Peterson & Heather Rumble Peterson	600 25 1 Goyeau St		Windsor	ON	N9A 6V4	CANADA
Swan Island Sheet Metal Works Inc		5748 N E Columbia Blvd			Portland	OR	97218-1253	
Swanson Jr, Russell	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Swanson Sr, Russell	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Swanson, Robert	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Swany's Leasing Service LLC		4718 Hts Ravenna Rd			Fruitport	MI	49415	
Swany's Leasing Service LLC		4718 Hts Ravenna Rd			Muskegonn	MI	49444	
Swartz Creek, City of	Assessors Office	Attn Tax Dept	8083 Civic Dr		Swartz Creek	MI	48473	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Swartz Creek, City of		8083 Civic Dr			Swartz Creek	MI	48473	
Sweet Melissa Trucking		Attn: Tax Dept	Ste 202		Clinton Township	MI	48035	
Swift Stop		414 S Duff			Ames	IA	50010	
Sylvan Lake, City of	Assessors Office	1820 Inverness Ave			Sylvan Lake	MI	48320	
Sylvan Lake, City of		1820 Inverness Ave			Sylvan Lake	MI	48320	
Sysco Lincoln		PO Box 80068			Lincoln	NE	68501-0068	
Sysco Lincoln		1700 Cir Park Rd			Lincoln	NE	68508	
Sysco of Detroit		PO Box 33579			Detroit	MI	48232	
T & R Nextel		2797 Wadhams Rd			Kimball	MI	48074	
T Bernardino		15511 95A Ave			Surrey	BC	V3R 7T2	CANADA
T Rex Fencing		3688 S Harrison Rd			Houghton Lake	MI	48629	
Tabaka, Ken	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Tak Choi		5914 Crystal Lake Dr			Romulus	MI	48174	
Tandem National Lease Ltd		1351 Speers Rd			Oakville	ON	L6L 2X5	Canada
Tate, Tim	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Tavern League of Minnesota		Ste 17	235 Roselawn Ave East		Maplewood	MI	55117	
Tavern League of Minnesota		9811 109 St			Maplewood	MN	55117	
Tax & Revenue Administration		PO Box 251257			Edmonton	AB	T5K 2L5	CANADA
Taxation & Revenue Department		400 Oak St Ste 105			Santa Fe	NM	87504-5127	
Taylor County	Assessors Office	PO Box 335			Abilene	TX	79602	
Taylor, City of	Assessors Office	PO Box 335			Taylor	MI	48180-0335	
Taylor, City of		PO Box 335			Taylor	MI	48180-0335	
Taylor, Daniel	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Taylor, David	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Taylor, Steve	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
TCF Equipment Finance		Ste 200	15933 Clayton Rd		Ballwin	MO	63011	
TCM Lewis Enterprises		1201 Navajo St			Barstow	CA	92311	
TDF Liquors		450 Main St			New Market	MN	55054	
TDS Metrocom		PO Box 94510			Palatine	IL	60094-4510	
TelePacific Comm		PO Box 526015			Sacramento	CA	95852-6015	
TelePacific Comm		PO Box 60767			Los Angeles	CA	90060-0767	
Telepacific Communications account No 113691		515 S Flower St	47th Fl		Los Angeles	CA	90071-2201	
Telepacific Communications account No 113692		515 S Flower St			Fremont	CA	94538	
Telepacific Communications account No 113692		515 S Flower St	47th Fl		Los Angeles	CA	90071-2201	
Telephone Man, The		Jeff Ring			Wichita	KS	67216	
Telus		GP 11674 Succursale Centre			Montreal	QC	H3C 6E9	CANADA
Telus Mobility		PO Box 5300			Vancouver	BC	V6B 8N9	CANADA
Telus Mobility		PO Box 8950 Stn Terminal			Burlington	ON	L7R 4S8	CANADA
Telus Mobility		PO Box 8950 Stn Terminal			Vancouver	BC	V6B 3C3	CANADA
Tempest Enterprises LLC		3213 Forest Rd			Vancouver	BC	V6B 3C3	CANADA
TeraGo Networks Inc		4098 Meadow Brook Dr No 106			Gaylord	MI	49735	
TeraGo Networks Inc		1420 Clarence Ave Unit E			London	ON	N6L 1G4	CANADA
Terry Allen Plumbing & Heating Co		3621 Fenton Rd			Winnipeg	MB	R3T 1T6	CANADA
Terry County Appr District	Assessors Office	Ronny Burran Chief Appraiser	PO Box 7072		Flint	MI	48507	
Terry County Appr District	Ronny Burran Chief Appraiser	PO Box 426 421 West Powell	PO Box 426 421 West Powell		Brownfield	TX	79316-0426	
Terrys Holiday Market		1002 W Lincoln Ave			Brownfield	TX	79316-0426	
Texas	Comptrollers Office Fuel Taxes	PO Box 13528 Capitol Station			Olivia	MN	56277	
Texas Tonka Liquor		8242 Minnetonka Blvd			Austin	TX	78711-3528	
THE GIATRAS LAW FIRM PLLC	RE ROBERTA WOOTEN D/B/A WOTTENS ONE STOP	ATTN TROY N GIATRAS	118 CAPITOL ST 4TH FL		Saint Louis Park	MN	55426	
The Honorable Alan Wilson	Attn Alan Wilson	Rembert Dennis Building	1000 Assembly St Rm 519		CHARLESTON	WV	25301	
The Kroger Co		1703 E Saint Patrick St			Columbia	SC	29201	
THE LAW OFFICES OF RICHARD J SCHICKER		ATTN RICHARD SCHICKER	1623 FARNAM ST STE 550		Rapid City	SD	57701	
The Louis Berger Group, Inc		350 Eagleview Blvd Ste 250			Exton	PA	19341-1178	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
THE MILLER LAW FIRM	RE 823 SPROUL INC D/B/A SPROUL BEVERAGE	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE BYNARRY LTD D/B/A MCGERAYS AND PEROS BEVERAGE CO INC D/B/A BILLS BEVERAGE CENTER	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE CIRCLE BEER & BEVERAGE INC D/B/A DUFFYS POP & BEER WAREHOUSE	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE DONALD K TOMINO D/B/A CRAFTON BEVERAGE CENTER	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE JOSEPH KRAINC D/B/A/ JOES BEER DISTRIBUTOR	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE LINCO DISTRIBUTING COMPANY INC D/B/A BEER MINIMUM	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE MAZEL LLC	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE RICEY J RYBERG	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MILLER LAW FIRM	RE ROBERTA WOOTEN D/B/A WOTTENS ONE STOP	ATTN E POWELL MILLER MARTHA J OLLJNYK	950 W UNIVERSITY DR STE 300		ROCHESTER	MI	48307	
THE MOAGIN LAW FIRM	RE 3PO GAS INC D/B/A CROW CANYON WINE & LIQUOR	ATTN DANIEL J MOGIN CHAD M MCMANAMY NOAH D	110 JUNIPER ST		SAN DIEGO	CA	92101	
THE PERRIN LAW FIRM	RE LAWRENCE J ACKER BRIAN W BUTTARS LINDA DESMOND RON MASTOKWSKI PERRY PEKA PATRICK SIMASKO AND WAYNE	ATTN JOHN M PERRIN	44 EAST LONG LAKE RD		BLOOMFIELD HILLS	MI	48304	
THE TERRELL LAW GROUP	RE DENNIS PATRICK	ATTN REGINALD VON	224 25TH ST		RICHMOND	CA	94804	
THE TERRELL LAW GROUP	RE KAREN DAVIS	ATTN REGINALD VON	224 25TH ST		RICHMOND	CA	94804	
The Toronto Dominion Bank, as Master Collateral Agent	Loans Syndications Agency/Attn Wayne Shiplo	Royal Trust Tower	77 King St West 18th Fl		Toronto	ON	M5K 1A2	Canada
Thelen Reid & Priest LLP	Attn Leslie E Sherman Esq	101 Second St Ste 1800			San Francisco	CA	94105	
Thermo King Michigan Inc	2074 Edward Ln East	955 76th St SW			Bryon Center	MI	49315	
Thomas A Lowe II	Assessors Office	915 Knickerbocker Ave			Kimball	MI	48074	
Thomas Ice Cube Co Inc	Assessors Office	249 N Miller Rd			Brooklyn	NY	11207	
Thomas Township	RE Jackson Rose	2704 East Tremont Ave			Saginaw	MI	48609	
Thomas W Russo, PC	c/o Arctic Glacier MI Region	1755 Yeager St			Saginaw	MI	48609	
Thompson, Mike	Thompsons Lock & Safe	5558 S Pennsylvania Ave			Bronx	NY	10461	
Thumb Cellular	Thumb Fire Extinguisher Service Inc	PO Box 650	82 S Main St		Port Huron	MI	48060	
Thurston County Treasurer	Assessors Office	1612 Lapeer Ave			Lansing	MI	48911	
Thurston County Treasurer	c/o Arctic Glacier Inc MI Region	PO Box 625			Port Huron	MI	48755-0650	
Tibble, Crystal	Assessors Office	PO Box 625			Pender	NE	68047	
Tim Barber	Tim Brown Refrigeration Services Ltd	1755 Yeager Sgreet			Pender	NE	68047	
Tim Lauderbaugh Plumbing & Heating	Time Savers/RC Petroleum	1247 Fontaine			Port Huron	MI	48060	
Time Savers/RC Petroleum	Time Warner Cable	1501 Mayrene Crescent			Madison Heights	MI	48071	
Time Warner Cable	Time Warner Cable	6119 Henderson Rd			Greely	ON	K4P 1B2	CANADA
Time Warner Cable	Time Warner Cable	523 E 4th St			Columbiaville	MI	48421	
Times Herald	TK Services Inc	PO Box 368			North Platte	NE	69101	
Timmons, Patrick	TL Liquor	PO Box 11824			E Syracuse	NY	13057-0368	
Titan Equipment	Tobacco Township	PO Box 11825			Newark	NJ	07101-8124	
TJs Landscape	Todd Construction Services	PO Box 11820			Newark	NJ	07101-8125	
TK Services Inc	Todd, James	911 Military St	PO Box 5009		Newark	NJ	07101-8120	
TL Liquor	Assessors Office	11955 Old Belding Rd			Port Huron	MI	48061-5009	
Tobacco Township	Assessors Office	7825 Northport Dr			Belding	MI	48809	
Todd Construction Services	c/o Arctic Glacier MI Region	4230 17th St			Lansing	MI	48917	
Todd, James	Assessors Office	6118 Alcoa Ave			Wyandotte	MI	48192	
Tolleson, City of	Assessors Office	1565 Cliff Rd			Los Angeles	CA	90058	
		1826 Dale Rd			Eagan	MI	55122	
		1933 East Stoll Rd			Beaverton	MI	48612	
		1755 Yeager St			Lansing	MI	48906	
		9555 West Van Buren			Port Huron	MI	48060	
					Tolleson	AZ	85353	

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First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Tolleson, City of		9555 W Van Buren			Tolleson	AZ	85353-2816	
Tom & Jerry Liquors		2013 Water St			Port Huron	MI	48060	
Tom Green		6521 Argentine Rd			Howell	MI	48855	
Tom Green County Appraisal District	Assessors Office	PO Box 3307			San Angelo	TX	76902	
Tom Green County Appraisal District		PO Box 3307			San Angelo	TX	76902	
Tom J Lewis, Carol B Lewis		1201 Navajo St			Barstow	CA	92311	
Tom Lewis		1201 Navajo St			Barstow	CA	92311	
Tom VanDyke		1201 Navajo St			Vernon	CA	90058	
Tomaszewski, Michael	Employee	2506 Angela			Jenison	MI	49428	Canada
Tomaszewski, Michael	Employee	Employee			Jenison	MI	49428	Canada
Tompkins Township	Assessors Office	Linda M Sterrett Treasurer			Jackson	MI	49201	
Tompkins Township	Linda M Sterrett Treasurer	7985 Abbey Rd			Jackson	MI	49201	
Toms Advanced Paving Co		PO Box 80260			Lansing	MI	48908	
Toms Discount Rent All		227 Chatham St	PO Box 1112		Blenheim	ON	N0P 1A0	Canada
Toms Food Market Northport		105 East Nagonaba St			Northport	MI	49670	
Toms, Jeff	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Tonka Bottle Shop		17616 Minnetonka Blvd			Wayzata	MN	55391	
Top Brass Building Services		1828 Swift Ave	Ste 401		N Kansas City	MO	64116	
Torch River Party Store		12938 Cherry Ave			Rapid City	MI	49676	
Torres, Timothy	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Toshiba Financial Services		PO Box 31001 0271			Pasadena	CA	91110-0271	
Total Food Service		PO Box 2507			Mamronck	NY	10543-2313	
Total Lubrificants Canada Inc		220 Ave Lafleur			Lasalle	QC	H8R 4C9	CANADA
Total Quality Logistics LLC		PO Box 779			Milford	OH	45150	
Totecom		PO Box 290			De Leon	TX	76444-0290	
Tour Ice of Pierre Inc		425 South Central Ave			Pierre	SD	57501	
Tournament Liquor		10901 Baltimore St N E			Blaine	MN	55449	
Tournament Liquor No 2		1434 147th Ave			Ham Lake	MN	55304	
Tower Glen Liquors		2216 W County Rd D			Roseville	MN	55112	
Town of Baraboo, Assessors Office	Barbara A Terry Treasurer	E10190 Terrytown Rd			Baraboo	WI	53913	
Town of Brotherhood Assessors Office	Lori Frilug Treasurer	W3916 St Charles Rd			Chilton	WI	53014	
Town of Centre, Assessors Office	Attn Jake Jankowski	N3990 State Rd 47			Appleton	WI	54913	
Town of Cylon		E 2830 N County Rd P			Menomonee	WI	54751	
Town of Darien, Assessors Office		Town Hall			Darien	CT	06820	
Town of Delton Assessors Office		PO Box 148			Lake Delton	WI	53940	
Town of Fairfield Tax Collector	Carol Wormet Treasurer	611 Old Post Rd	PO Box 638		Fairfield	CT	06824	
Town of Fond du Lac, Assessors Office		W6918 Riverview Ct			Fond du Lac	WI	54937	
Town of Friendship Assessors Office		N 7802 Van Dyne Rd			Fond du Lac	WI	54937	
Town of Grand Chute Assessors Office	Bev Mathews	1900 W Grand Chute Blvd			Grand Chute	WI	54913-9613	
Town of Huntington		100 Main St			Huntington	NY	11743-6904	
Town of Lodi, Assessors Office		PO Box 310			Lodi	WI	53555	
Town of Mamaroneck Receiver of Taxes		123 Mamaroneck Ave			Mamaroneck	NY	10543	
Town of Menasha Property Tax		2000 Municipal Dr			Neenah	WI	54956-5663	
Town of Neshawatee Assessors Office		7191 Guilette Rd			Sturgeon Bay	WI	54235	
Town of New Windsor		555 Union Ave			New Windsor	NY	12553	
Town of Perinton		1350 Turk Hill Rd			Fairport	NY	14450	
Town of West Bend Treasurer Bill Voss		6355 Cty Hwy Z			West Bend	WI	53095	
Town of Westport Assessors Office		PO Box 350			Westport	CT	06881-0350	
Township of Au Sable, Assessors Office	Tax Collector	311 Fifth St			Au Sable	MI	48750	
Township of Berlin, Assessors Office		1871 W Peck Lake Rd			Ionia	MI	48846	
Township of Boston Assessors Office		30 N Ctr St			Saranac	MI	48881-0035	
Township of Clayton, Assessors Office		2011 S Morrish Rd			Swartz Creek	MI	48473	
Township of Grosse Ile		9601 Groh Rd	PO Box 630		Grosse Ile	MI	48138	
Township of Groveland		4695 Grange Hall Rd			Holly	MI	48442	
Township of Gustin, Assessors Office		2676 E Procuinter Rd			Harrisville	MI	48740	
Township of Harrison Charter Assessors Office		PO Box 78000			Detroit	MI	48278-0216	
Township of Ionia Assessors Office		2673 E Tuttle Rd			Ionia	MI	48846	
Township of Posen Assessors Office		PO Box 38			Posen	MI	49776	
Township of Upper Chichester		8500 Furry Rd			Upper Chichester	PA	19061	
Trailer Equipment Inc		1701 Steele South West			Grand Rapids	MI	48507	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Trailer Wizards Ltd		80 Golden Dr			Coquitlam	BC	V3K 6T1	Canada
Trailside Wine & Spirits Onamia		208 South Wall St			Onamia	MN	56359	
Trans Go Logistics Inc		648 rang du bas de la Riviere			Montreal	QC	J0H 1J0	CANADA
Transaction Privilege Tax		1600 West Monroe			Phoenix	AZ	85007-2650	
TransAlta Energy Marketing		PO Box 9633 Station M			Calgary	AB	T2P 0E9	CANADA
TransAlta Energy Marketing		PO Box 9633 Station M			Calgary	AB	T2P 0E9	Canada
Transport ML		2750 Ave Jacques Bureau			Montreal	QC	H7P 6B3	CANADA
Transports Québec		700 bouil René Lévesque Est			Québec	QUEBEC	G1R 5H1	Canada
Traverse City Area Chamber of		202 E Grandview Pkwy			Traverse City	MI	49684	
Traverse City Petty Cash		1755 Yeager St			Port Huron	MI	48060	
Traverse City Record Eagle		120 W Front St			Traverse City	MI	49684	
Traverse City, City of		400 Boardman Ave	PO Box 592		Traverse City	MI	49685-0592	
Traverse City, City of		400 Boardman Ave	PO Box 592		Traverse City	MI	49685-0592	
Traverse Cold Storage		PO Box 6046			Traverse City	MI	49696	
Treasurer		PO Box 673561			Detroit	MI	48267-0216	
Treasurer		PO Box 1800			Flint	MI	48501-1800	
Trenton, City of		2800 3th St			Trenton	MI	48183	
Trenton, City of		2800 3th St			Trenton	MI	48183	
Tri City Tele Com Inc		1105 W Jenny St			Bay City	MI	48706	
Tri County International Trucks Inc		8640 Moon Rd			Flint	MI	48503	
Tri County Sportsmen League		113 S Dort Hwy			Flint	MI	48176	
Tri State Pressure Washing LLC		5907 State Hwy 33			Dubuque	IA	52003-772	
Trimble Navigation Limited		PO Box 39000			San Francisco	CA	94139-3209	
Triple M Tire Inc		PO Box 1119			Gaylord	MI	49734	
TRIPP LAW OFFICE		ATTN ADAM R TRIPP	PO Box 375		FREMONT	NE	68026	
Trivella & Forte, LLP		ATTN Seth Plasiewicz Esq	1311 Mamaroneck Ave Ste 170		White Plains	NY	10605	
Trojan Technologies Inc		PO Box 31 0634			Detroit	MI	48231	
Trombley, Kathleen		1755 Yeager St			Port Huron	MI	48060	
Tropic Ice Partners LLC		c/o Arctic Glacier MI Region			Lansing	MI	48912	
Troy, City of		c/o James E Eddy			Troy	MI	48084-5285	
Troy, City of		Assessors Office			Troy	MI	48084-5285	
Truck Collision Services Inc		500 W Big Beaver Rd			Troy	MI	48084-5285	
Truck Leasing Inc		16260 Felton Rd			Lansing	MI	48906	
TRUJILLO RODRIGUEZ & RICHARDS		PO Box 3325	1717 ARCH ST STE 3838		Des Moines	IA	50316	
LLC		ATTN IRA NEIL RICHARDS			PHILADELPHIA	PA	19103	
TRUMP ALIOTO TRUMP & PRESCOTT		ATTN MARIO NUNZIO ALIOTO	2280 UNION ST		SAN FRANCISCO	CA	94123	
LLP		LAUREN CLARE RUSSELL						
Tufano Ice Co, Inc		RE MARIN SCOTTYS MARKET INC						
Tufano Ice Co, Inc		Gaetano C Tufano			Howard Beach	NY	11414	
Tuffy Auto Service Center Flushing		160 43 81st St			Howard Beach	NY	11414	
Tuffy Auto Service Center Linwood		G 3456 Pierson Pl Ste 1			Flushing	MI	48433	
Tulare County		707 W Linwood Rd			Linwood	MI	48634	
Tulare County Tax Collector		Unsecured			Visalia	CA	93291-4593	
Tulare County Tax Collector		211 S Mooney Blvd RM 104E			Visalia	CA	93291-4593	
Tuolumne County Tax Collector		211 S Mooney Blvd RM 104E			Visalia	CA	93291-4593	
Tuolumne County Tax Collector		PO Box 3248			Sonora	CA	95370-3248	
TURNER & MAASCH, INC		RE BARRANCO GRAMS	550 WEST C ST STE 1150		Sonora	CA	95370-3248	
TURNER & MAASCH, INC		RE TAYLOR AND SYDOR	550 WEST C ST STE 1150		SAN DIEGO	CA	92101	
Turner Security Systems Inc		120 W Shields			SAN DIEGO	CA	92101	
Tuscola County Treasurer		440 N State St			Fresno	CA	93705	
Twigs Welding		718 Waverly Rd			Caro	MI	48723-1590	
Twin Bay Glass		418 E Eighth St			Dimondale	MI	48821	
Twin Bay Trucks		PO Box 6147			Traverse City	MI	49686	
Twin Lakes, Village of		Kathleen Richardson	PO Box 1024		Traverse City	MI	49696	
Twin Points Liquor		11199 N Stillwater			Twin Lakes	WI	53181	
Tygris Vendor Finance		PO Box 650638			Lake Elmo	MN	55042	
U S Customs & Border Protection		Dept No 1608			Dallas	TX	75265-0638	
U S Department of Justice		PO Box 530071			Denver	CO	80291-1608	
U S Department of Justice		United States Attorney General	950 Pennsylvania Ave NW		Atlanta	GA	30533-0071	
U S Department of Transportation		Attn Eric H Holder Jr			Washington	DC	20530-0001	
U S Department of Transportation		Federal Motor Carrier Safety			Washington	DC	20590	
UAW Local 845		1200 New Jersey Ave SE			Washington	DC	20590	
		8770 N Canton Ctr Rd			Washington	DC	20590	
					Canton	MI	48187-1313	

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Uby, Village of		2241 Pierce St			Uby	MI	48475-0216	
Ultimate Liquors		200 Front St S			Pine River	MN	56474	
Ultramar Depan Rebate	Atin Joel Pelletier	2200 Ave McGill College			Montreal	QC	H3A 3L3	Canada
Ultramar Depan Rebate	Atin Joel Pelletier	2200 Ave McGill College			Montreal	QC	H3A 3L3	Canada
Ultramar Services Inc Affiliate Rebate	Atin Joel Pelletier	2200 McGill College			Montreal	QC	H3A 3L3	Canada
Ultramar Services Inc Affiliate Rebate	Atin Joel Pelletier	2200 McGill College			Montreal	QC	H3A 3L3	Canada
Ultramar Services Inc Corporate Rebate	Atin Joel Pelletier	2200 Ave McGill College			Montreal	QC	H3A 3L3	Canada
Ultramar Services Inc Corporate Rebate	Atin Joel Pelletier	2200 Ave McGill College			Montreal	QC	H3A 3L3	Canada
Unifirst Corporation Dallas Remit		PO Box 911526			Dallas	TX	75391	
Unifirst Corporation Dallas Remit		PO Box 911526			FAIRPORT	NY	14450	
Unifirst Corporation Owensboro Remit	Accounts Receivable Department	2801 Unifirst Dr			Owensboro	KY	42301	
Unifirst Corporation Watervliet Remit		157 Troy Schenectady Rd			Watervliet	NY	12189	
Uniform Developments & Leasing Ltd		117 Centrepointe Dr Ste 300			Nepean	ON	K2G 5X3	Canada
UnionGas		PO Box 2025			Chatham	ON	N7M 6C7	CANADA
UnionGas	c/o C09633C	PO Box 2025			Chatham	ON	N7M 6C7	CANADA
Unionville, Village of		PO Box 257			Unionville	MI	48767	
United Chamber of Commerce		7260 University Ave N Ste No			Fridley	MN	55432	
United City Ice		503 W 45th St			New York	NY	10036	
United City Ice		503 W 45th St			Mamaroneck	NY	10543-2313	
United Landscape Inc		62170 Van Dyke		PO Box 526	Washington Twp	MI	48094	
United Liquor		7751 Medicine Lake Rd			Golden Valley	MN	55427	
United Rentals All Locations		FILE 51122			Los Angeles	CA	90074-1122	
United Rentals Milwaukee		5757 North Lovers Ln Rd			Milwaukee	WI	53225	
United Rentals Northwest Box 79337	Credit Office No 586	PO Box 79337			City of Industry	CA	91716-9337	
United Rentals St Louis		PO Box 503330			St Louis	MO	63150-3330	
United States of America	Department of Transportation Pipeline & Hazardous Materials Safety Admin	PO 70985			Charlotte	NC	28272-0985	
United States Sling & Supply		1377 Kimberly Dr			Neenah	MI	54956-1642	
United Trailer Leasing a div of Hargol		10250 Xville St NE			Blaine	MN	55449	
Universal Waste Systems Inc		PO Box 3038			Whittier	CA	90605	
Up North Liquor		9570 Noble Pkwy			Brooklyn Park	MN	55443	
Upper Chichester, Township of	Tax Collector	8500 Furry Rd			Upper Chichester	PA	19061	
Upper Lakes Tire Distributors of Grayling Inc		701 Huron		PO Box 654	Grayling	MI	49738	
Upper Lakes Tire Distributors of Saginaw		3685 E Washington I 75 & M 81			Saginaw	MI	48601	
Upstate Electrical Technologies Inc		3 Railroad St			Fairport	NY	14450	
Upion County Appraisal District	Assessors Office	Box 1110			McCamey	TX	79752	
Upion County Appraisal District		Box 1110			McCamey	TX	79752	
Uptown Off Sale Rebate		25965 Main St			Zimmerman	MN	55398	
Urban, Larry	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
US Cellular		Dept 0203			Palatine	IL	60055-0203	
US Department of Health & Human Services	Food & Drug Administration	10903 New Hampshire Ave			Silver Spring	MD	20993	
US Fuel Mart		4800 W Fort St			Detroit	MI	48209	
US Liquor & Wine		11333 Hwy 7			Minnetonka	MN	55305	
USF Holland		PO Box 9021			Holland	MI	49422-9021	
Utica, City of	Utica City Tax	1 Kennedy Plz			Utica	NY	13502	
Utica School Tax Collector	Utility Telephone Inc	1 Kennedy Plz			Utica	NY	13502	
UTMI Inc		PO Box 2320			Stockton	CA	95201-2320	
UTMI Inc		PO Box 4163			Burt Lake	MI	49717	
Valere Danjou Distribution		5 Rue De La Riviere			Clermont	QC	G4A 1B5	Canada
Valley Truck Parts Inc		1900 Chicago Dr SW			Grand Rapids	MI	49519	
Valley Truck Parts Inc INACTIVE		1900 Chicago Dr SW			Grand Rapids	MI	49519	
Valley Wine & Spirits Chaska		2904 Chestnut St N			Chaska	MN	55318	
Valu Plus Liquor	Assessors Office	1804 Northdale Blvd			Coon Rapids	MN	55448	
Van Buren, Charter Township of		46425 Tyler Rd			Belleville	MI	48111	
Van Buren, Charter Township of		46425 Tyler Rd			Belleville	MI	48111	
Van Houw, Keith	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Van Sickle, Zachary	c/ Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Vancouver, City of	Business License	Esther Short Building 610 Esther			Vancouver	WA	98668	
Vaneck & Associates		302 South Bridge St			Belding	MI	48809	
Vanni, Michael	Employee				Belding	MI	48809	Canada

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Vanni, Michael		Employee			Scottville	ON	49454	
Vans Heating & Cooling		1031 West 1st St			Dubuque	MI	61025-1428	
Vans Liquor		470 Sinsinawa E			Port Huron	IL	48060	
VannWagner, Brian	c/o Arctic Glacier Inc MI Region	1755 Yeager St			Grayling	MI	49738	
Ventline Chad	c/o Arctic Glacier MI Region	427 S Uj 75 Business Loop			Albany	NY	12212-5026	
Verizon		PO Box 15026			Dallas	TX	75392-0041	
Verizon		PO Box 920041			Albany	NY	12212-5124	
Verizon		PO Box 15124			Albany	NY	12212-2370	
Verizon		PO Box 12370			Mission Hills	CA	91346-9688	
Verizon		PO Box 9688			Lehigh Valley	PA	18002-8000	
Verizon		PO Box 28000			Albany	NY	12250-0001	
Verizon		PO Box 1100			Trenton	NJ	08650-4833	
Verizon		PO Box 4833			Albany	NY	12212-5026	
Verizon Albany Box 15026		PO Box 15026			Lehigh Valley	PA	18002-8000	
Verizon Lehigh Valley		PO Box 28000			Dallas	TX	75266-0108	
Verizon Wireless		PO Box 660108			Newark	NJ	07101-0408	
Verizon Wireless		PO Box 408			Lehigh Valley	PA	18002-5505	
Verizon Wireless		PO Box 25505			Albany	NY	12212-5062	
Verizon Wireless Lehigh Valley		PO Box 15062			Lehigh Valley	PA	18002-5505	
Vernon, City of	Business License Department	4305 Santa Fe Ave			Vernon	CA	90058	
Vernon, City of	Health Department	4305 S Santa Fe Ave			Vernon	CA	90058	
Vernon, City of	Unified Program Agency	4305 S Santa Fe Ave			Vernon	CA	90058	
Vernon, City of Finance Department	Finance Department	4305 Santa Fe Ave			Vernon	CA	90058	
Vernon, City of Water	Finance Dept Customer Service	Finance Dept Customer Service			Vernon	CA	90058	
Vernon, City of Water	Finance Dept Customer Service	File No 57329			Los Angeles	CA	90074-7329	
Versacold		2115 Commissioners Street			Vancouver	BC	V5L 1A6	Canada
Viaches, Joshua	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Victorville, City of	Business License Department	14343 Civic Dr			Victorville	CA	92393	
Vienna, Charter Township of	Assessors Office	3400 W Vienna Rd			Clio	MI	48420	
Vienna, Charter Township of	Assessors Office	3400 W Vienna Rd			Clio	MI	48420	
Viking Liquor		16290 Hwy 13			Prior Lake	MI	55372	
Viking Village		150 Viking Dr			Reedsburg	WI	53959	
Village Liquor		16731 Hwy 13			Prior Lake	WI	53372	
Village Market Alden		9556 Rapid City Rd NW			Rapid City	MI	49676	
Village of Bonduel Assessors Office		250 Ames St			Elk Rapids	MI	49676	
Village of Cross Plains Assessors Office	Barbara Wickman Trs	PO Box 67			Bonduel	WI	54107	
Village of Egg Harbour Assessors Office	Village Treasurer	2417 Brewery Rd			Cross Plains	WI	53528	
Village of Franklin		PO Box 175			Egg Harbor	WI	54209-0175	
Village of Hartland, Assessors Office		32325 Franklin Rd			Franklin	MI	48025	
Village of Iola, Assessors Office		210 Cottonwood Ave			Hartland	WI	53029	
Village of Lannon Assessors Office		180 S Main			Iola	WI	54945	
Village of Lannon Assessors Office	Jean Henke Treasurer	101 River St			Lavalle	WI	53941	
Village of Lannon Assessors Office		20399 W Main St			Lannon	WI	53046	
Village of Mamaroneck		123 Mamaroneck Ave			Mamaroneck	NY	10543	
Village of Milford Assessors Office	Donna Duckart	14634 S Maribel Rd			Maribel	WI	54227	
Village of Milford		1100 Atlantic			Milford	MI	48381	
Village of Oxford Assessors Office		22 West Burdick			Oxford	MI	48371	
Village of Pleasant Prairie, Assessors Office		9915 39th Ave			Pleasant Prairie	WI	53158	
Village of Rock Springs, Assessors Office	Shea Howard Treasurer	PO Box 26			Rock Springs	WI	53961	
Village of Sevastopol, Assessors Office		4528 State Hwy 57			Sturgeon Bay	WI	54235	
Village of Shorewood, Assessors Office	Village Treasurer	3930 North Murray Ave			Shorewood	WI	53211-2385	
Village of Stockbridge Assessors Office	Karen Ott Treasurer	PO Box 292			Stockbridge	WI	53088	
Village of Twin Lakes, Assessors Office	Kathleen Richardson	PO Box 1024			Twin Lakes	WI	53181	
Village of Westfield Assessors Office	Clerk/Treasurer	PO Box 265			Westfield	WI	53964	
Village Park of Rochester Hills, Assessors Office		46280 Dequinder Rd			Shelby	MI	48317	
Ville de Montreal TAX	Services des finances	CP 11043 Succ Centre Ville			Montreal	QC	H3C 4X8	Canada
Visions Auto Glass		991 84th St SW			Byron Center	MI	49315	
VON BRIESEN & ROPER, SC	RE NEHRINGS BROOKFIELD	ATTN JOHN C CAVANISS	411 EAST WISCONSIN AVE	STE 700	MILWAUKEE	WI	53202	
	BURGANDY LLC	THOMAS ARMSTRONG						

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CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
WA State Licensing		PO Box 9034			Olympia	WA	98507	
Wabasha Warehouse Liquor		118 E T 9th St			Wabasha	MN	55981	
Wade, Brian	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Wal Mart Stores, Inc/Wal Mart Stores East LP, wal Mart Stores East, Inc, Wal Mar Stores Texas, LP, Sams West, Inc Sams East, Inc & affiliates								
Walker Electric Inc	Assessors Office	3725 South Saginaw St	Ste 105		Flint	MI	48507	
Walker, City of	Daniel M Devries Treasurer	Daniel M Devries Treasurer	4243 Remembrance Rd NW		Walker	MI	49534-7502	
Walkers Truck & Trailer Service Inc		4135 Vondell Plkw			Walker	MI	49534-7502	
Wallace Workwear Inc		2 Wilkinson Rd Unit 2			Lansing	MI	48917	
Walled Lake, City of	Assessors Office	2 Wilkinson Rd Unit 2			Chatham	ON	L6T 4M3	CANADA
Walled Lake, City of	Drawer No. 3092	PO Box 79001	PO Box 79001		Mississauga	ON	L6T 4M3	CANADA
Walling, Jeff	c/o Arctic Glacier MI Region	5140 22 Mile Rd			Detroit	MI	48279-3092	
Wait Michaels RV Center		PO Box 770			Shelby	MI	48317	
Waiter Pula		906 Acker Rd			Belleville	MI	48112-0770	
Walters Dimnick Petroleum		1620 South Kalamazoo Ave			Stroudsburg	PA	18360	
Walters Masonry Inc		4880 Keyworth Dr			Marshall	MI	49068	
Waits Liquor		3999 Rice St			North Street	MI	48049	
Ward County Tax Office	Assessors Office	Ward County Courthouse	PO Box 290		Shoreview	MN	55126	
Ward County Tax Office	Ward County Courthouse	PO Box 290			Monahans	TX	79756	
Ward Crane Rentals		508 Centennial Rd N			Monahans	TX	79756	Canada
Ward Eaton Towing		1475 Premier			West Hill	MI	M1C 2A6	
Ware, Richard	c/o Arctic Glacier MI Region	1755 Yeager St			Traverse City	MI	49686	
Warren, City of	Assessors Office	1 City Square Ste 200			Port Huron	MI	48060	
Warren, City of		1 City Square Ste 200			Warren	MI	48093-2395	
Washington County Treasurer Box 348		PO Box 348			Warren	MI	48093-2395	
Washington County Treasurer Box 348	Assessors Office	PO Box 348			Blair	NE	68008-0348	
Washington Midwest LLC		PO Box 348			Blair	NE	68008-0348	
Washington State Licensing		3500 East Front St	PO Box 1136		Blair	NE	68008-0348	
Washington, Charter township of Environmental Health	Assessors Office	PO Box 9034			Monroe	MI	48161	
Wasper, James		57900 Van Dyke			Olympia	WA	98507	
Waste Management Box 13648		705 N Zeab Rd	PO Box 8645		Washington	MI	48094	
Waste Management Box 13648		1755 Yeager St			Ann Arbor	MI	48107-8645	
Waste Management of Michigan Box	c/o Arctic Glacier MI Region	PO Box 13648			Port Huron	MI	48060	
Water Lady Inc, The		PO Box 4648			Albany	NY	12206	
Water Tech Inc		PO Box 344			Twin Oaks	PA	19014	
Waterford Township Treasurer		718 South Michigan Ave			Port Huron	MI	48060	
Waterford Township Treasurer	Assessors Office	5200 Civic Ctr Dr			St Clair	MI	48079	
Watertown, City of	Assessors Office	5200 Civic Ctr Dr			Howell	MI	48843	
Watkins Landscap		PO Box 477			Waterford	MI	48329	
Watson Township		48206 Hackberry St			Waterford	MI	48329	
Waukesha County Treasurer	Assessors Office	1895 118th Ave			Watertown	WI	53094	
Waukesha County Treasurer	Thomas E Neill	201 Delafield St			Fremont	CA	94538	
Waukesha, City of	Assessors Office	Thomas E Neill	201 Delafield St		Allegan	MI	49010	
Wawa Inc		260 West Baltimore Pike			Waukesha	WI	53188-3693	
Wawatam Township	Assessors Office	PO Box 1007			Waukesha	WI	53188-3693	
Wawatam Township		PO Box 1007			Wawa	PA	19063	
Waycon Idealase of Chatham		700 Richmond St	PO Box 697		Mackinaw City	MI	49701	
Waycon Idealase of Guelph	Assessors Office	48 Dawson Rd			Mackinaw City	MI	49701	
Wayland, City of		103 S Main St			Chatham	ON	N7M 5K8	Canada
Wayland, City of		103 S Main St			Guelph	ON	N1H 5V1	Canada
Wayne County Treasurer MI	Raymond J Wojtowicz	PO Box 33555			Wayland	MI	49348	
Wayne County Treasurer NE	Assessors Office	PO Box 408			Wayland	MI	49348	
Wayne County Treasurer NE		PO Box 408			Detroit	MI	48232-5555	
Wayne M Chariff, Esq	RE Cleney Kimberly	PO Box 408			Wayne	NE	68787	
		19 Chenango St Ste 502			Wayne	NE	68787	
					Binghamton	NY	13901-2905	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Wayne, City of	Assessors Office	Treasurers Office	3355 South Wayne Rd		Wayne	MI	48184	
Wayne, City of	Treasurers Office	3355 South Wayne Rd			Wayne	MI	48184	
Waynes Super One Foods		1480 Cloverland Dr			Iron Wood	MI	49931	
We Energies		PO Box 2089			Milwaukee	WI	53201-2089	
Wedgewood Wine & Spirits		6346 Vinewood Ln N			Maple Grove	MN	55311	
WEINSTEIN, KITCHENOFF & ASHER LLC		ATTN STEVEN A ASHER ROBERT S KITCHENOFF MINDEE J REUBEN NOAH	1845 WALNUT ST STE 1100		PHILADELPHIA	PA	19103	
WEINSTEIN, KITCHENOFF & ASHER LLC	RE ELITE ENERGY LLC	ATTN STEVEN A ASHER ROBERT S KITCHENOFF MINDEE J REUBEN NOAH	1845 WALNUT ST STE 1100		PHILADELPHIA	PA	19103	
Weiss, Jeff	RE SPRINGFIELD EXXON LLC	1944 McGregor			Ypsilanti	MI	48198	
Weidall Welding & Engineering Co	c/o Arctic Glacier MI Region	2295 Hartsell Rd			Elkton	MI	48731	
Wells Fargo Equipment Finance Inc	Equipment Finance Inc	1540 West Fountainhead Pkwy			Tempe	AZ	85282	
Wells Fargo Financial Leasing	Manufacturer Services Group	PO Box 7777			San Francisco	CA	94120-7777	
Wells, Jeffrey	c/o Arctic Glacier MI Region	1795 Yeager St			Port Huron	MI	48060	
WELTMAN LAW FIRM	RE FIVE ANGELS MANAGEMENT D/B/A FRANK A SMITH BEVERAGES	ATTN STEWART M WELTMAN	77 WEST WACKER STE 4800		CHICAGO	IL	60601	
Wences Cleaning	c/o Arctic Glacier MI Region	2459 N El Capitan Ave			Fresno	CA	93722	
Wendling, Tracy	Wentworth Truck Repairs	1755 Yeager St			Port Huron	MI	48060	
Wentworth Truck Repairs		466 Wentworth St N			Hamilton	ON	L8L 5W6	CANADA
West Bend, City of	Assessors Office	Suzanne Battell Finance Admin	1115 S Main St		West Bend	WI	53095	
West Bend, Town of Treasurer Bill Voss	Assessors Office	6355 Cty Hwy Z			West Bend	WI	53095	
West Bloomfield, Charter Township of	c/o Peter S Shek P32749	PO Box 671050			Detroit	MI	48267-1050	
West Branch Regional Medical Center		803 North Michigan Ave			Saginaw	MI	48602	
West Detroit Parts Inc	West Detroit Parts Inc	7101 W Fort St			Detroit	MI	48209	
West Michigan Door Co	West Michigan Door Co	1339 Elizabeth NW			Grand Rapids	MI	49504-3124	
West Michigan Tag & Label	West Michigan Tag & Label	49 Coldbrook NE			Grand Rapids	MI	49503	
Wester Energy	Wester Energy	PO Box 768500			Topeka	KS	66675-8500	
Westchester County	Westchester County	145 Huguenot St			New Rochelle	NY	10801	
Westchester Dept of Labs & Research	Department of Health	10 Dana Rd			Mamaroneck NY 10543 2313			
Westchester Dept of Labs & Research	Westchester Dept of Labs & Research	10 Dana Rd			Mamaroneck	NY		
Westchester Joint Water Works	Westchester Joint Water Works	1625 Mamaroneck Ave			Mamaroneck NY 10543 2313			
Westech Sanitation Systems Ltd	Westech Sanitation Systems Ltd	1625 Mamaroneck Ave			Mamaroneck	NY	10543	
Western Sugar	Western Michigan International Trucks	40 Nevada Pl West			Calgary	AB	T1K 4A8	CANADA
Western Toronto Idealease	Western Sugar	215 Hall St S W			Grand Rapids	MI	49507	
Western Truck Leasing	Western Michigan International Trucks	2100 East Overland Dr			Scottsbluff	NE	68361	
Westfield, Village of	Attn Gary Price	7450 Torbram Rd			Mississauga	ON	L4T 1G9	Canada
WESTJET, an Alberta Partnership	Western Truck Leasing	3801 Airport Way South	PO Box 24065		Seattle	WA	98124	
Westland, City of	Westfield, Village of	Clerk/Treasurer	PO Box 265		Westfield	WI	53964	
Westland, City of	Assessors Office	22 Aerial Pl NE			Calgary	AB	T2E 3J1	Canada
Westport, Town of	Corporate Procurement	Treasurers Office	36601 Ford Rd		Westland	MI	48185	
Westside Liquors	Assessors Office	Treasurers Office	36601 Ford Rd		Westland	MI	48185	
Westside Store	Assessors Office	Tax Collector	PO Box 350		Westport	CT	06881-0350	
WEXLER TORISEVA WALLACE LLP	Assessors Office	11095 61 St			Albertville	MN	55301	
Weyauwega, City of	RE MALL MART INC D/B/A MIDWAY	1533 W State			Belding	MI	48809	
WHATELY DRAKE & KALLAS LLC	WEXLER TORISEVA WALLACE LLP	2304 Louisiana Ave S			St Louis Park	MN	55426	
Wheeler County Tax Office	Assessors Office	ATTN KENNETH WEXLER	55 WEST MONROE STE 3300		CHICAGO	IL	60603	
Wheeler County Tax Office	RE HIGGINBOTHAM OIL CO INC	PO Box 578			Weyauwega	WI	54983	
Wheeler Township	Assessors Office	ATTN RICHARD P POUCO	2001 PARK PL STE 1000		BIRMINGHAM	AL	35203	
White Bear Liquor & Wine LLC	Assessors Office	PO Box 1060			Wheeler	TX	79096	
White Lake, Charter Township of	Assessors Office	8510 E Monroe Rd			Wheeler	MI	48662	
White, William	Assessors Office	8510 E Monroe Rd			Wheeler	MI	48662	
Wholesale Equipment	Assessors Office	2223 White Bear Ave			Maplewood	MN	55109	
Wichita, City of Water Utility	Assessors Office	7525 Highland Rd			White Lake	MI	48383	
Wiederhold Repair Service	c/o Arctic Glacier Inc MI Region	7525 Highland Rd			White Lake	MI	48383	
		1755 Yeager St			Port Huron	MI	48060	
		PO Box 2637			Fresno	CA	93745	
		455 North Main			Wichita	KS	67202	
		5353 Pigeon Rd			Elkton	MI	48731	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Wiegand Mack Sales & Service Inc		37580 Mound Rd			Sterling Heights	MI	48310	
Wieland Idealease		3165 Wolf Rd			Saginaw	MI	48601	
Wieland International USE USA13749		215 Hall St S W			Grand Rapids	MI	49507	
Wieland Sales Inc		430 Midland Rd			Bay City	MI	48706	
Wieland Trucks Center		PO Box 30516			Lansing	MI	48909-8016	
Wife of Keith Corbin death benefit		103 Sioux Ct			Hendersonville	TN	37075	
Wilber, Jeffrey		1765 Yeager St			Port Huron	MI	48060	
WILD LAW GROUP PLLC	c/o Arctic Glacier MI Region	ATTN JOHN PERIN	27735 JEFFERSON AVE		SAINT CLAIR SHORES	MI	48081-1309	
WILD LAW GROUP PLLC	RE WAYNE STANFORD	ATTN MAX WILD	98 DISTILLERY RD		WARWICK	NY	10990	
WILD LAW GROUP PLLC	RE WAYNE STANFORD	ATTN MATTHEW WILD	500 MAMARONECK AVE STE		HARRISON	NY	10528	
WILD LAW GROUP PLLC	RE WAYNE STANFORD	ATTN MATTHEW S WILD	121 REYNOLDA VILLAGE STE		WINSTON SALEM	NC	27106	
WILD LAW GROUP PLLC	RE JOHN SPELLMEYER	ATTN MATTHEW S WILD	121 REYNOLDA VILLAGE STE		WINSTON SALEM	NC	27106	
WILD LAW GROUP PLLC	RE LAWRENCE J ACKER BRIAN W	ATTN MATTHEW S WILD	M		WINSTON SALEM	NC	27106	
WILD LAW GROUP PLLC	BUTTARS LINDA DESMOND RON							
WILD LAW GROUP PLLC	MIASTOKOWSKI PERRY PEKA							
WILD LAW GROUP PLLC	PATRICK SIMASKO AND WAYNE							
WILD LAW GROUP PLLC	RE LEHOMIA GOODE	ATTN MATTHEW S WILD	121 REYNOLDA VILLAGE STE		WINSTON SALEM	NC	27106	
WILD LAW GROUP PLLC	RE WAYNE STANFORD	ATTN MATTHEW S WILD	121 REYNOLDA VILLAGE STE		WINSTON SALEM	NC	27106	
WILD LAW GROUP PLLC	RE WINNIG	ATTN MATTHEW S WILD	121 REYNOLDA VILLAGE STE		WINSTON SALEM	NC	27106	
WILD LAW GROUP PLLC	RE BRANDI PALOMBELLA AND JOE SWEENEY	ATTN MATTHEW S WILD MAX WILD	98 DISTILLERY RD		WARWICK	NY	10990	
Wildcat Mobile Wash		6617 S Greenville Rd			Greenville	MI	48838	
Wildwood Wine & Spirits		468 Stillwater Rd			Willerite	MN	55090	
Willey's Sports Shop & Spirits		46026 State Hwy 65			McGregor	MN	55760	
William Atkinson M & M Ice Corp		103 11 Seaview Ave			Brooklyn	NY	11236	
William Pfohl Trucking Corp		83 Pfohl Rd			Cheekowaga	NY	14225	
Williams Chevrolet		2600 U S 31 South	PO Box 268		Traverse City	MI	49685	
Williams Painting		3451 West Water			Port Huron	MI	48060	
Williams, Dexter		1755 Yeager St			Port Huron	MI	48060	
Willis, Tim	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Willow Creek No 26, Municipal District of	c/o Arctic Glacier MI Region	No 26 Hwy 520 West			Clareholm	ALBERTA	TOL 0T0	CANADA
Willow Ent dba Pt Huron Hosp Industrial Health								
Windstream		1644 Stone St			Port Huron	MI	48060	
WineStreet Spirits Inc		PO Box 9001908			Louisville	KY	40290-1908	
Wingfoot Commercial Tire 48111		859 Village Cir Dr			North Oaks	MN	55127	
Wingfoot Commercial Tire 48917		8881 Samuel Barton Dr			Belleville	MI	48111	
Winkler County Tax Assessor Collector		4600 Creyts Rd			Lansing	MI	48917	
Winkler County Tax Assessor Collector		Patti Franks R.T.A	PO Box Drawer T		Kermit	TX	79745	
Winnika Liquors		PO Box Drawer T			Kermit	TX	79745	
Winnipeg Water & Waste Dept		3544 Winneika Ave N			New Hope	MN	55427	
Winnipeg Water & Waste Dept		510 Main St			Winnipeg	MB	R3B 3M1	Canada
Winnipeg, City of		510 Main St			Winnipeg	MB	R3B 3M1	
Winnipeg, City of		Main Ft City Hall 510 Main St			Winnipeg	MB	R3B 3M2	CANADA
Wire Craft Manufacturing		18 30 Fort St			Winnipeg	MB	R3C 4X3	CANADA
Wisconsin Department of Financial Institutions		951 S Duluth Ave	PO Box 143		Sturgeon Bay	WI	54235	
Wisconsin Department of Transportation		2811 Agriculture Dr			Madison	WI	53708-8911	
Wisconsin, State of Dept of Commerce Box 78086		PO Box 7846			Madison	WI	53707-7846	
Wise Township		PO Box 3279			Milwaukee	WI	53201-3279	
Wise Township		Dept of Commerce S&B						
Wiser Choice Liquor		Invoicing	PO Box 78086		Milwaukee	WI	53293-0086	
Wishing Well		10197 E Pere Marquette Rd			Clare	MI	48617	
Wixom, City of		10197 E Pere Marquette Rd			Clare	MI	48617	
Wixom, City of		14590 Armstrong Blvd			Ramsey	MN	55303	
WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLC		PO Box 390			Pertwater	MI	49449	
WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLC		Drawer No 3096			Detroit	MI	48279-3096	
WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLC		PO Box 79001			Detroit	MI	48279-3096	
WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLC		ATTN FRED T ISQUITH	270 MADISON AVE		NEW YORK	NY	10016	
WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLC		ATTN FRED T ISQUITH	270 MADISON AVE		NEW YORK	NY	10016	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
WOLF HALDENSTEIN ADLER	RE CHAMPS LIQUORS INC	ATTN MARY JANE FAIT	55 W MONROE ST STE 1111		CHICAGO	IL	60603	
FREEMAN & HERZ LLC	RE POLLYS FOOD SERVICE INC AND KENCO INC	THEODORE B BELL THEODORE B BELL	55 W MONROE ST STE 1111		CHICAGO	IL	60603	
Wolters Liquor		438 University Ave			St Paul	MN	55103	
Wolverine Freightliner Eastside		107 S Groesbeck			Mt Clemens	MI	48043	
Wolverine Freightliner Westside Inc		3000 William			Ypsilanti	MI	48198	
Wolverine Truck Sales Inc		3550 Wyoming			Dearborn	MI	48120-1425	
Wonderland Tire		294 84th St SW			Byron Center	MI	49315	
WOOD WOOD & YOUNG	RE CHARLIE HOLLAND MOTORS INC	ATTN ANDREW WOOD	33 WEST SECOND ST 3RD	US BANK BUIDLING	MAYSVILLE	KY	41056	
Woodfield Ice Co	Assessors Office	PO Box 309			Secretary	MD	21664-0309	
Woodhaven, City of		21869 W Rd			Woodhaven	MI	48183	
Woodhaven, City of		21869 W Rd			Woodhaven	MI	48183	
Woodstock, Township of		6486 Devils Lake Hwy			Woodhaven	MI	48183	
Woodstock, Township of	Assessors Office	6486 Devils Lake Hwy			Addison	MI	49220	
Woody's Towing Inc		9485 Ctr Rd			Addison	MI	49220	
Work Safe BC		6951 Westminster Hwy			Fenton	MI	48430	
Worker Compensation Board		PO Box 2323			Richmond	BC	V7C 1C6	CANADA
Worker Compensation Board of		333 Broadway			Edmonton	AB	T5J 3V3	CANADA
Workers Compensation Board	Attn Kenneth J Munnelly General Counsel	20 Park St			Winnipeg	MB	R3C 4W3	CANADA
WorkFit Medical LLC		1160 Chilli Ave	Ste 200		Albany	NY	12207	
Workplace Safety	WSIB	PO Box 4115 Station A			Rochester	NY	14624	
Workplace Safety Insurance Board		PO Box 4115 Station A			Toronto	ON	M5W 2V3	CANADA
Worley, Kelly	c/o Arctic Glacier MI Region	1755 Yeager St			Toronto	ON	M5W 2V3	Canada
Wormsbacher, Dan	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Wright Express		PO Box 6293			Port Huron	MI	48060	
Wright Express		PO Box 6293			Carol Stream	IL	60197-6293	
Wright Express		PO Box 6293			Corning	NY	14830-1622	
Wright Express		PO Box 6293			Utica	NY	13502	
Wright Express		PO Box 6293			Raritan	NJ	08869-1653	
Wright Express		PO Box 6293			Mamaroneck	NY	10543-2313	
Wright Express		PO Box 6293			Newburgh	NY	12250-6201	
Wright Township	Assessors Office	PO Box 255	No N/A		Marne	MI	49435	
Wright Township Assessors Office		PO Box 255			Marne	MI	49435	
Wyandotte, City of		3131 Biddle Ave			Wyandotte	MI	48192	
Wyandotte, City of		3131 Biddle Ave			Wyandotte	MI	48192	
WYATT & BLAKE LLP	Assessors Office	ATTN JAMES WYATT	435 EAST MOREHEAD ST		CHAOLETTE	NC	28202	
Wyoming, City of	Assessors Office	1155 28th St SW	PO Box 905		Wyoming	MI	49509-0905	
Wyoming, City of		1155 28th St SW	PO Box 905		Wyoming	MI	49509-0905	
Xcel Energy		PO Box 9477			MPLS	MN	55484-9477	
Xcel Energy		PO Box 1261			Amarillo	TX	79105-1261	
Xerox Canada Ltee		PO Box 4539			Montreal	QC	M5W 4P5	CANADA
Xerox Canada Ltee		PO Box 4539	Station A		Toronto	ON	M5W 4P5	Canada
Xpedx Livonia		28401 Schoolcraft	Ste 400		Toronto	ON	M5W 4P5	Canada
Xpress Copy Center		127 Michigan Ave			Livonia	MI	48150	
Y Bottle Shop		6838 Y Frontage Rd N W			Grayling	MI	49738	
Yale Financial Services		PO Box 3083			Walker	MN	56484	
Yale Materials Handling MN		15735 Central Ave NE			Cedar Rapids	IA	52406-3083	
Yankee Springs Township	Assessors Office	John Jerkatis Treasurer			Rochester	MN	55901	
Yankee Springs Township	John Jerkatis Treasurer	284 N Briggs Rd			Middleville	MI	49333	
Yarick, Todd	c/o Arctic Glacier MI Region	1755 Yeager St			Middleville	MI	49333	
Yarmo Liquor		2489 W 7th St			Port Huron	MI	48060	
Yellow Pages Group		PO Box 11788 Succ Centre Ville			St Paul	MN	55116	
Yellers Carbonic Gas Inc		2591 Lavelle Rd			Montreal	QC	H3C 0C2	CANADA
YEZBACK LAW OFFICES	RE BRYANT AND REENERS	ATTN CHARLES P YEZBAK III	2002 RICHARD JONES RD		Flint	MI	48504	
Yoakum County	Assessors Office	PO Box 250			NASHVILLE	TN	37215	
Yorba Linda, City of	Business License Department	4845 Casa Loma Ave			Plains	TX	79355	
York County Treasurer	Assessors Office	Brenda Scavo			Yorba Linda	CA	92885-8714	
York County Treasurer	Assessors Office	510 N Lincoln Ave	510 N Lincoln Ave		Yorba Linda	CA	92885-8714	
Young Lumber LLC		8760 Big Hand Rd			York	NE	68467-2945	
Young Supply Co		52000 Sierra Dr			York	NE	68467-2945	
Youngs Environmental Cleanup Inc		G5305 North Dort Hwy			Columbus	MI	48063	
					Chesterfield TWP	MI	48047	
					Flint	MI	48505	

Exhibit C
First Class Service List

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY
Youngs, Gary	c/o Arctic Glacier MI Region	510 Moulton St			Belding	MI	48809	
Yourway Builders Inc		2700 Boyne Rd			Marlette	MI	48453	
Ypsilanti Community Utilities Authority		2777 State Rd			Ypsilanti	MI	48198-9112	
Ypsilanti Petty Cash	c/o Arctic Glacier MI Region	1944 McGregor			Ypsilanti	MI	48198	
Ypsilanti, Charter Township of	Assessors Office	7200 S Huron River Dr			Ypsilanti	MI	48197	
Ypsilanti, Charter Township of		7200 S Huron River Dr			Ypsilanti	MI	48197	
Ypsilanti, City of		7200 S Huron River Dr			Ypsilanti	MI	48197	
Ypsilanti, City of	Assessors Office	1 S Huron ST			Ypsilanti	MI	48197-0835	
Ypsilanti Community Utilities Authority		2777 State Rd			Ypsilanti	MI	48198-9112	
Yuba County Tax collector		915 8th St Ste 103			Marysville	CA	95901-5273	
Yuba County Tax Collector	Assessors Office	915 8th St Ste 103			Marysville	CA	95901-5273	
Zagers Pool & Spa Inc		2952 Schaffer Ave SE			Grand Rapids	MI	49512	
Zimmer Roofing & Construction		133 Runnels			Port Huron	MI	48060	
Zinke, Christopher	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
Zurich American Insurance Co		8723 Innovation Way			Chicago	ILL	60682-0087	
Zwyghuizen, Keith	c/o Arctic Glacier MI Region	1755 Yeager St			Port Huron	MI	48060	
	RE Arkansas Garden Center West LLC							
	RE Chukrid Khorchid							

Exhibit D

THE QUEEN'S BENCH
Winnipeg Centre

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PROPOSED PLAN OF COMPROMISE OR
ARRANGEMENT WITH RESPECT TO ARCTIC GLACIER INCOME
FUND, ARCTIC GLACIER INC. AND ARCTIC GLACIER
INTERNATIONAL INC. and the ADDITIONAL APPLICANTS LISTED ON
SCHEDULE "A" HERETO"

(collectively, the "Applicants")

APPLICATION UNDER THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

INITIAL ORDER

DATE OF HEARING: WEDNESDAY, FEBRUARY 22, 2012 AT 11 A.M.
BEFORE THE HONOURABLE MADAM JUSTICE SPIVAK

McCARTHY TÉTRAULT LLP
Barristers and Solicitors
Suite 5300, Box 48
Toronto Dominion Bank Tower
Toronto-Dominion Centre
Toronto, ON M5K 1E6

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Law Society No. 48354R

File No. 10671373

**AIKINS, MacAULAY &
THORVALDSON LLP**
30th Floor – 360 Main Street
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Fax: (204) 957-4285

File No.: 1103500

Doc#10669822v14

THE QUEEN'S BENCH
Winnipeg Centre

THE HONOURABLE MADAM

)

WEDNESDAY, THE 22nd

JUSTICE SPIVAK

)

DAY OF FEBRUARY, 2012

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PROPOSED PLAN OF
COMPROMISE OR ARRANGEMENT WITH RESPECT
TO ARCTIC GLACIER INCOME FUND, ARCTIC
GLACIER INC. AND ARCTIC GLACIER
INTERNATIONAL INC. and the ADDITIONAL
APPLICANTS LISTED ON SCHEDULE "A" HERETO"

(collectively, the "**Applicants**")

APPLICATION UNDER THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C., c. C-36, AS AMENDED

INITIAL ORDER

THIS APPLICATION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") was heard this day at the Law Courts Building at 408 York Avenue, in The City of Winnipeg, in the Province of Manitoba.

ON READING the affidavit of Keith McMahon sworn February 21, 2012 and the Exhibits thereto (the "**McMahon Affidavit**"), and on being advised that CPPIB Credit Investments Inc., or any successor thereto (the "**Agent**"), as the Administrative Agent on behalf of the secured lenders to the Applicants (the "**Secured Lenders**") consents to the relief requested in this Application, and on being advised that notice of this Application

was given to Coliseum Capital Management LLC (New York) and Talamod Asset Management, LLC, in their capacity as registered holders of units of Arctic Glacier Income Fund, and on hearing the submissions of counsel for the Applicants, Alvarez & Marsal Canada Inc. and counsel for the Secured Lenders, no one appearing for any other party although duly served as appears from the affidavit of service, and on reading the consent of Alvarez & Marsal Canada Inc. to act as the Monitor.

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the supporting materials is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPLICATION

2. THIS COURT ORDERS AND DECLARES that the Applicant Arctic Glacier Income Fund (“**AGIF**”) is an income trust to which the CCAA applies and the Applicants Arctic Glacier Inc. (“**AGI**”) and Arctic Glacier International Inc. (“**AGII**”) and those entities listed on Schedule “A” (the “**Additional Applicants**”), are debtor companies to which the CCAA applies (the Applicants (which term includes the Additional Applicants) and Glacier Valley Ice Company, L.P. (“**Glacier LP**”) are collectively referred to herein as the “**Arctic Glacier Parties**”).

PLAN OF ARRANGEMENT

3. THIS COURT ORDERS that the Arctic Glacier Parties shall have the authority to file and may, subject to further order of this Court, file with this Court one or more plans of compromise or arrangement (hereinafter referred to collectively as the “**Plan**”).

POSSESSION OF PROPERTY AND OPERATIONS

4. THIS COURT ORDERS that the Arctic Glacier Parties shall remain in possession and control of their current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the “**Property**”). Subject to further Order of this Court, each of the Arctic Glacier Parties

shall continue to carry on business in a manner consistent with the preservation of their respective businesses (the “**Business**”) and Property. The Arctic Glacier Parties are hereby authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively “**Assistants**”) currently retained or employed by them, with liberty to retain such further Assistants as they deem reasonably necessary or desirable in the ordinary course of business or for the carrying out of the terms of this Order.

5. THIS COURT ORDERS that the Arctic Glacier Parties shall be entitled to continue to utilize the central cash management system currently in place as described in the McMahon Affidavit or replace it with another substantially similar central cash management system (the “**Cash Management System**”) and that any present or future bank providing the Cash Management System shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use or application by the Arctic Glacier Parties of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, shall be entitled to provide the Cash Management System without any liability in respect thereof to any Person (as hereinafter defined) other than the Arctic Glacier Parties, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash Management System, an unaffected creditor under the Plan with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System.

6. THIS COURT ORDERS that, subject to the terms of and availability under the Commitment Letter and the Definitive Documents (each as defined herein), the Arctic Glacier Parties shall be entitled but not required to pay the following expenses whether incurred prior to or after this Order:

- (a) all outstanding and future fees and expenses of members of the board of trustees and any wages, salaries, employee and pension benefits, vacation pay and expenses payable on or after the date of this Order, in each case incurred

in the ordinary course of business and consistent with existing compensation policies and arrangements; and

- (b) the fees and disbursements of any Assistants retained or employed by the Arctic Glacier Parties, trustees of AGIF, or directors and officers of the Arctic Glacier Parties in respect of these proceedings, at their standard rates and charges.

7. THIS COURT ORDERS that, except as otherwise provided to the contrary herein and subject to the terms of and availability under the Commitment Letter and the Definitive Documents, the Arctic Glacier Parties shall be entitled but not required to pay all reasonable expenses incurred by the Arctic Glacier Parties in carrying on the Business in the ordinary course after this Order, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including existing directors and officers insurance in respect of the Arctic Glacier Parties' trustees, directors and officers, any reasonable renewals or substitutions thereof and run off coverage in respect thereto), maintenance and security services;
- (b) payment for goods or services actually supplied to an Arctic Glacier Party prior to the date of this Order with the consent of the Monitor; and
- (c) payment for goods or services actually supplied to an Arctic Glacier Party following the date of this Order.

8. THIS COURT ORDERS that the Arctic Glacier Parties shall remit, in accordance with legal requirements, or pay:

- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from employees' wages, including, without limitation, amounts

in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes;

- (b) all goods and services or other applicable sales taxes (collectively, “**Sales Taxes**”) required to be remitted by an Arctic Glacier Party in connection with the sale of goods and services by the Arctic Glacier Parties, but only where such Sales Taxes are accrued or collected after the date of this Order, or where such Sales Taxes were accrued or collected prior to the date of this Order but not required to be remitted until on or after the date of this Order, and
- (c) any amount payable to the Crown in right of Canada, or of any Province thereof or any political subdivision thereof or any other taxation authority (including taxation authorities in the United States) in respect of municipal realty, municipal business or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors and which are attributable to or in respect of the carrying on of the Business by the Arctic Glacier Parties.

9. THIS COURT ORDERS that until a real property lease is disclaimed or resiliated in accordance with the CCAA, the Arctic Glacier Parties shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease) or as otherwise may be negotiated between the Arctic Glacier Party and the landlord from time to time (“**Rent**”), for the period commencing from and including the date of this Order, twice-monthly in equal payments on the first and fifteenth day of each month, in advance (but not in arrears) or in accordance with the relevant lease, in the discretion of the Arctic Glacier Party. On the date of the first of such payments, any Rent relating to the period commencing from and including the date of this Order shall also be paid.

10. THIS COURT ORDERS that, except as specifically permitted herein or required by the Commitment Letter or Definitive Documents, each of the Arctic Glacier Parties is hereby directed, until further Order of this Court: (a) to make no payments of principal,

interest thereon or otherwise on account of amounts owing by such Arctic Glacier Party to any of its creditors as of this date, except in respect of interest, costs and expenses payable under the First Lien Debt (as defined in the McMahon Affidavit) and the TD Obligations (as defined in the McMahon Affidavit); (b) to grant no security interests, trust, liens, charges or encumbrances upon or in respect of any of its Property; and (c) to not grant credit or incur liabilities except in the ordinary course of the Business.

RESTRUCTURING

11. THIS COURT ORDERS that each of the Arctic Glacier Parties shall, subject to such requirements as are imposed by the CCAA and such covenants as may be contained in the Commitment Letter or Definitive Documents, have the right to:

- (a) permanently or temporarily cease, downsize or shut down any of their business or operations and dispose of redundant or non-material assets not exceeding \$500,000 in any one transaction or \$2 million in the aggregate, and complete any transactions provided for in the Commitment Letter or Definitive Documents, including the sale of the land and building located in Huntington, NY, permitted by the terms of the Commitment Letter or Definitive Documents, without reference to the foregoing dollar limits;
- (b) terminate the employment of such of its employees or temporarily lay off such of its employees as it deems appropriate on such terms as may be agreed upon between the applicable employer and such employee or, failing such agreement, to deal with the consequences thereof in accordance with applicable law;
- (c) in accordance with paragraphs 12 and 13, vacate, abandon or quit any leased premises and/or repudiate any real property lease and any ancillary agreements relating to any leased premises, on not less than seven (7) days' notice in writing to the relevant landlord on such terms as may be agreed upon between the relevant Arctic Glacier Party and such landlord or, failing such agreement, to deal with the consequences thereof in the Plan or otherwise;

- (d) repudiate such of its arrangements or agreements of any nature whatsoever, whether oral or written, as the Arctic Glacier Parties deem appropriate on such terms as may be agreed upon between the relevant Arctic Glacier Party and such counter-parties or, failing such agreement, to deal with the consequences thereof in the Plan or otherwise; and
- (e) in accordance with the SISP (as hereinafter defined), pursue all avenues of (i) refinancing and recapitalization and (ii) all purchase offers for material parts of its Business or Property, in whole or part, subject to prior approval of this Court being obtained before any material refinancing or recapitalization or any sale (except as permitted by subparagraph (a) of this section),

all of the foregoing to permit the Arctic Glacier Parties to proceed with an orderly restructuring of the Business (the “**Restructuring**”).

12. THIS COURT ORDERS that an Arctic Glacier Party shall provide each of the relevant landlords with notice of the Arctic Glacier Party’s intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes an Arctic Glacier Party’s entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Arctic Glacier Party, or by further Order of this Court upon application by the Arctic Glacier Party on at least two (2) days notice to such landlord and any such secured creditors. If an Arctic Glacier Party disclaims or resiliates the lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer or resiliation of the lease shall be without prejudice to the Arctic Glacier Party's claim to the fixtures in dispute.

13. THIS COURT ORDERS that if a notice of disclaimer or resiliation is delivered pursuant to Section 32 of the CCAA, then (a) during the notice period prior to the

effective time of the disclaimer or resiliation, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the Arctic Glacier Parties and the Monitor 24 hours' prior written notice, and (b) at the effective time of the disclaimer or resiliation, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Arctic Glacier Parties in respect of such lease or leased premises and such landlord shall be entitled to notify the Arctic Glacier Parties of the basis on which it is taking possession and to gain possession of and re-lease such leased premises to any third party or parties on such terms as such landlord considers advisable, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

INTER-COMPANY BALANCES CHARGE

14. THIS COURT ORDERS that, subject to the terms of the Commitment Letter and the Definitive Documents:

- (a) (i) AGI and AGIF (collectively "**Arctic Canada**") are authorized to make loans, advances or transfers of funds to AGII, the Additional Applicants and Glacier LP (collectively "**Arctic U.S.**") from time to time in accordance with the Cash Management System; and (ii) Arctic U.S. is hereby authorized to repay funds previously advanced to Arctic U.S. by Arctic Canada from time to time in accordance with the Cash Management System; and,
- (b) (i) Arctic U.S. is hereby authorized to make loans, advances or transfers of funds to Arctic Canada from time to time in accordance with the Cash Management System; and (ii) Arctic Canada is hereby authorized to repay funds previously advanced to Arctic Canada by Arctic U.S. from time to time in accordance with the Cash Management System.

15. THIS COURT ORDERS that Arctic Canada shall be entitled to the benefits of, and is hereby granted, a charge (the "**Canada Inter-Company Charge**") on the Property of Arctic U.S. in an amount equal to but not exceeding the aggregate amounts actually

outstanding at any given time based on advances made by Arctic Canada to Arctic U.S. pursuant to the authorization granted under sub-paragraph 14(a) herein from and after the date of this Order.

16. THIS COURT ORDERS that Arctic U.S. shall be entitled to the benefits of, and is hereby granted, a charge (the “**U.S. Inter-Company Charge**”) on the Property of Arctic Canada in an amount equal to but not exceeding the aggregate amounts actually outstanding at any given time based on advances made by Arctic U.S. to Arctic Canada pursuant to the authorization granted under sub-paragraph 14(b) herein from and after the date of this Order. The Canada Inter-Company Charge and the U.S. Inter-Company Charge are referred to herein collectively as the “**Inter-Company Balances Charge**”. The Inter-Company Balances Charge shall have the priority set out in paragraph 57 hereof.

KEY EMPLOYEE RETENTION PLAN

17. THIS COURT ORDERS that the Key Employee Retention Plan, approved by the members of the board of trustees of AGIF on February 16, 2012 (the “**KERP**”), as attached as a confidential exhibit to the McMahon Affidavit, between AGI and certain key employees listed therein (the “**Key Employees**”) be and is hereby approved and given full force and effect in accordance with its terms, and AGI is hereby directed to make the payments provided for thereunder, when due.

18. THIS COURT ORDERS the Key Employees shall be entitled to the benefit of and are hereby granted a charge (the “**KERP Charge**”) on the Property, as security for all amounts now or hereafter owing to the Key Employees pursuant to the KERP to a total amount of C\$2,600,000. The KERP Charge shall have the priority set out in paragraph 57 hereof.

MARKETING OF INVESTMENT OPPORTUNITY

19. THIS COURT ORDERS AND DIRECTS the Arctic Glacier Parties to immediately commence a Sale and Investor Solicitation Process attached hereto as Schedule “B” to this Order (the “**SISP**”) for the purpose of offering the opportunity for

potential investors to purchase or invest in the business and operations of the Arctic Glacier Parties as a going concern or to sponsor a Plan.

20. THIS COURT ORDERS that the SISP is hereby approved and the Arctic Glacier Parties, the Monitor, the Financial Advisor and the CPS (both as defined below) are hereby authorized and directed to perform each of their obligations thereunder.

21. THIS COURT ORDERS that the engagement of TD Securities Inc. as financial advisor to the Arctic Glacier Parties (the “**Financial Advisor**”) pursuant to an engagement letter dated September 16, 2010 between the Financial Advisor and AGIF, as amended and extended (collectively the “**Engagement Letter**”) attached as Confidential Exhibit 2 to the McMahon Affidavit, is hereby approved. AGIF is authorized, *nunc pro tunc*, to enter into the Engagement Letter and is directed to carry out and perform its obligations thereunder (including payment of amounts due to be paid pursuant to the terms of the Engagement Letter) and the Engagement Letter shall be binding upon AGIF.

22. THIS COURT ORDERS that all claims of the Financial Advisor pursuant to the Engagement Letter are not claims that may be compromised pursuant to the Plan, and shall be treated as unaffected in any Plan, any proposal under the *Bankruptcy and Insolvency Act* (the “**BIA**”) or any other restructuring and no such Plan, proposal or restructuring shall be approved that does not provide for the payment of all amounts due to the Financial Advisor pursuant to the terms of the Engagement Letter.

23. THIS COURT ORDERS that a charge (the “**Financial Advisor Charge**”) is hereby granted to the Financial Advisor in the maximum amount of US\$2,000,000 over the Property, which charge shall be security for all amounts due to be paid to the Financial Advisor pursuant to the terms of the Engagement Letter, but shall not secure any indemnity or any fees or expenses incurred by the Financial Advisor in connection with any right of indemnity included in the Engagement Letter. The Financial Advisor Charge shall have the priority set out in paragraph 57 hereof.

24. THIS COURT ORDERS that the Financial Advisor, its affiliates, partners, directors, employees, agents and controlling persons shall have no liability with respect to

any and all losses, claims, damages or liabilities, of any nature or kind, to any person in connection with or as a result of either its engagement by the Arctic Glacier Parties as Financial Advisor or any matter referred to in the Engagement Letter except to the extent such losses, claims, damages or liabilities result from the gross negligence or wilful misconduct of the Financial Advisor in performing its obligations under the Engagement Letter.

APPOINTMENT OF CHIEF PROCESS SUPERVISOR

25. THIS COURT ORDERS that 7088418 Canada Inc. o/a Grandview Advisors is hereby appointed as the Chief Process Supervisor (the “CPS”) of the Arctic Glacier Parties pursuant to the terms of the CPS Engagement Letter (as defined below). The CPS is responsible for overseeing and directing the SISP for the benefit of all parties affected by these proceedings, reporting to the Court concerning the SISP and otherwise performing the functions set out in the CPS Engagement Letter. The CPS shall not be or be deemed to be a trustee, director, officer or employee of any of the Arctic Glacier Parties and shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder and under the CPS Engagement Letter, be deemed to have taken possession or control of the Property, or any part thereof, or managed the Business.

26. THIS COURT ORDERS that the terms of the CPS’ engagement shall be those set out in the engagement letter between the CPS and AGI attached to the McMahon Affidavit as Exhibit “A” (the “CPS Engagement Letter”) and the CPS Engagement Letter shall be binding upon AGI. The CPS Engagement Letter shall not be amended without prior approval of this Court.

27. THIS COURT ORDERS that the CPS is hereby authorized to file periodic reports concerning the SISP, shall make recommendations to the Arctic Glacier Parties as it may consider appropriate and work together with the Arctic Glacier Parties, the Financial Advisor and the Monitor to facilitate the SISP. Subject to paragraph 43(d) hereof, the Agent may consult with the CPS. The CPS may apply to the Court for directions as it

considers appropriate in the conduct of its duties hereunder. The CPS is hereby authorized to retain counsel.

28. THIS COURT ORDERS that the fees, expenses and any other amount payable to the CPS under and pursuant to the CPS Engagement Letter are secured by the Administration Charge (as defined below) and that any claims of the CPS under the CPS Engagement Letter are not claims that may be compromised pursuant to the Plan, and shall be treated as unaffected in any Plan, any proposal under the BIA or any other restructuring and no such Plan, proposal or restructuring shall be approved that does not provide for the payment of all amounts due to the Chief Process Supervisor pursuant to the terms of the CPS Engagement Letter.

29. THIS COURT ORDERS that the CPS shall have no liability with respect to any and all losses, claims, damages or liabilities, of any nature or kind, to any person in connection with or as a result of either its appointment as CPS or any matter referred to in the CPS Engagement Letter except to the extent such losses, claims, damages or liabilities result from the gross negligence or wilful misconduct of the CPS in performing its obligations under the CPS Engagement Letter or this Order. In particular, the CPS shall incur no liability, whether statutory or otherwise, as a trustee, director or officer of the Arctic Glacier Parties.

NO PROCEEDINGS AGAINST THE ARCTIC GLACIER PARTIES OR THE PROPERTY

30. THIS COURT ORDERS that until and including March 23, 2012, or such later date as this Court may order (the “**Stay Period**”), no proceeding or enforcement process in any court or tribunal (each, a “**Proceeding**”) shall be commenced or continued against or in respect of any of the Arctic Glacier Parties or the Monitor, or affecting the Business or the Property, except with the written consent of the Arctic Glacier Parties and the Monitor, or with leave of this Court, and any and all such Proceedings currently under way against or in respect of the Arctic Glacier Parties or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

31. THIS COURT ORDERS that during the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being “Persons” and each being a “Person”) against or in respect of the Arctic Glacier Parties or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Arctic Glacier Parties and the Monitor, or leave of this Court, provided that nothing in this Order shall (i) empower the Arctic Glacier Parties to carry on any business which they are not lawfully entitled to carry on, (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH RIGHTS

32. THIS COURT ORDERS that during the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Arctic Glacier Parties, except with the written consent of the Arctic Glacier Parties and the Monitor, or leave of this Court.

CONTINUATION OF SERVICES

33. THIS COURT ORDERS that during the Stay Period, all Persons having oral or written agreements with the Arctic Glacier Parties or statutory or regulatory mandates for the supply of goods and/or services, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Business or the Arctic Glacier Parties, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Arctic Glacier Parties, and that each of the Arctic Glacier Parties shall be entitled to the continued use of its current premises, telephone numbers, facsimile

numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Arctic Glacier Parties in accordance with normal payment practices of the Arctic Glacier Parties or such other practices as may be agreed upon by the supplier or service provider and each of the Arctic Glacier Parties and the Monitor, or as may be ordered by this Court.

CRITICAL SUPPLIERS

34. THIS COURT ORDERS AND DECLARES that each of the entities listed in Schedule "C" hereto is a critical supplier to AGI as contemplated by Section 11.4 of the CCAA (each, a "**Critical Supplier**").

35. THIS COURT ORDERS that each Critical Supplier shall continue to supply AGI with goods and/or services on terms and conditions that are consistent with existing arrangements and past practices. No Critical Supplier may require the payment of a deposit or the posting of any security in connection with the supply of goods and/or services to AGI after the date of this Order.

36. THIS COURT ORDERS that each Critical Supplier shall be entitled to the benefit of and is hereby granted a charge (together, the "**Critical Supplier Charge**") on the Property of AGI in an amount equal to the value of the goods and services supplied by such Critical Supplier and received by AGI after the date of this Order less all amounts paid to such Critical Supplier in respect of such goods and services. The Critical Supplier Charge shall have the priority set out in paragraph 57 hereof.

NON-DEROGATION OF RIGHTS

37. THIS COURT ORDERS that, subject to paragraphs 34 to 36 above relating to Critical Suppliers, no Person other than a Critical Supplier shall be prohibited from requiring immediate payment for goods, services, use of lease or licensed property or other valuable consideration provided on or after the date of this Order, nor shall any Person other than a Critical Supplier be under any obligation on or after the date of this Order to advance or re-advance any monies or otherwise extend any credit to the Arctic

Glacier Parties. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

38. THIS COURT ORDERS that during the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against any of the former, current or future trustees, directors or officers of the Arctic Glacier Parties with respect to any claim against such trustees, directors or officers that arose before the date hereof and that relates to any obligations of the Arctic Glacier Parties whereby such trustees, directors or officers are alleged under any law to be liable in their capacity as trustees, directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Arctic Glacier Parties, if one is filed, is sanctioned by this Court or is refused by the creditors of the Arctic Glacier Parties or this Court.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

39. THIS COURT ORDERS that the Arctic Glacier Parties shall indemnify their trustees, directors and officers against obligations and liabilities that they may incur as trustees, directors or officers of the Arctic Glacier Parties after the commencement of the within proceedings, except to the extent that, with respect to any trustee, officer or director, the obligation or liability was incurred as a result of the trustee's, the director's or the officer's gross negligence or wilful misconduct.

40. THIS COURT ORDERS that the trustees, directors and officers of the Arctic Glacier Parties shall be entitled to the benefit of and are hereby granted a charge (the "**Directors' Charge**") on the Property, which charge shall not exceed an aggregate amount of US\$2,700,000, as security for the indemnity provided in paragraph 39 of this Order. The Directors' Charge shall have the priority set out in paragraphs 57 herein.

41. THIS COURT ORDERS that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the trustees, directors and officers of

the Arctic Glacier Parties shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 39 of this Order.

APPOINTMENT OF MONITOR

42. THIS COURT ORDERS that Alvarez & Marsal Canada Inc. is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the Business and financial affairs of the Arctic Glacier Parties with the powers and obligations set out in the CCAA or set forth herein and that the Arctic Glacier Parties and their unit holders, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Arctic Glacier Parties pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

43. THIS COURT ORDERS that the Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Arctic Glacier Parties' receipts and disbursements;
- (b) perform its obligations under the SISF;
- (c) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, the SISF and such other matters as may be relevant to the proceedings herein;
- (d) assist the Arctic Glacier Parties, to the extent required by the Arctic Glacier Parties, in their dissemination to the Agent and its counsel of financial and other information, which may be used in these proceedings, including reporting on the basis specified in the Commitment Letter or Definitive Documents (each as defined below), and consult with the Agent as the Monitor deems advisable (subject to the restrictions set out herein), and for

greater certainty, the Monitor, the Financial Advisor, the CPS and the Arctic Glacier Parties shall not provide information to the Agent or the DIP Lenders concerning the SISP except in accordance with the SISP;

- (e) assist the Arctic Glacier Parties in the preparation of Cash Flow Projections (as defined below);
- (f) assist the CPS in the performance of its duties as set out in this Order and the CPS Engagement Letter;
- (g) advise the Arctic Glacier Parties in their preparation of the Arctic Glacier Parties' cash flow statements and reporting required by the Agent, which information shall be reviewed with the Monitor and delivered to the Agent and its counsel as specified in the Commitment Letter or Definitive Documents (each as defined herein);
- (h) advise the Arctic Glacier Parties in the development of the Plan and any amendments to the Plan;
- (i) assist the Arctic Glacier Parties, to the extent required by the Arctic Glacier Parties, with the holding and administering of creditors' meetings and other required stakeholder meetings, if any, for voting on the Plan;
- (j) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Arctic Glacier Parties, to the extent that is necessary to adequately assess the business and financial affairs of the Arctic Glacier Parties or to perform its duties arising under this Order;
- (k) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and
- (l) perform such other duties as are required by this Order or by this Court from time to time.

44. THIS COURT ORDERS that the Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof.

45. THIS COURT ORDERS that nothing herein contained shall require the Monitor to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property or any property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, *The Environment Act* (Manitoba), *The Water Resources Conservation Act* (Manitoba), *The Contaminated Sites Remediation Act* (Manitoba), *The Dangerous Goods Handling and Transportation Act* (Manitoba), *The Public Health Act* (Manitoba) or *The Workplace Safety and Health Act* (Manitoba), regulations thereunder or any other similar, municipal, federal, provincial or state law of any jurisdiction where the Arctic Glacier Parties carry on business or have assets (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor's duties and powers under this Order, be deemed to be in Possession of any of the Property or any other property within the meaning of any Environmental Legislation, unless it is actually in possession.

46. THIS COURT ORDERS that the Monitor shall provide any creditor of the Arctic Glacier Parties with information provided by the Arctic Glacier Parties in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Arctic Glacier Parties is confidential, the Monitor

shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Arctic Glacier Parties may agree.

47. THIS COURT ORDERS that, in addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the CCAA or any applicable legislation.

48. THIS COURT ORDERS that the Monitor, counsel to the Monitor, counsel to the Agent, counsel to the trustees of AGIF, counsel to The Toronto-Dominion Bank (“TD”), counsel to the directors and officers of the Arctic Glacier Parties, and counsel to the Arctic Glacier Parties shall be paid their reasonable fees and disbursements, in each case at their standard rates or at the rates and charges agreed by the Arctic Glacier Parties, by the Arctic Glacier Parties as part of the costs of these proceedings. The Arctic Glacier Parties are hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor, counsel for the Agent and counsel for the Arctic Glacier Parties on a weekly or a bi-weekly basis and, in addition, the Arctic Glacier Parties are hereby authorized to pay to the Monitor, counsel to the Monitor, and counsel to the Arctic Glacier Parties, retainers in the amounts of \$125,000, \$125,000 and \$350,000 , respectively, to be held by them as security for payment of their respective fees and disbursements outstanding from time to time. The Arctic Glacier Parties are hereby authorized and directed to pay the accounts of counsel for TD on a bi-weekly basis from the TD LC Security (as defined in the McMahon Affidavit).

49. THIS COURT ORDERS that at the request of the Arctic Glacier Parties, the Agent, any other party in interest or this Court, the Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are hereby referred to a judge of this Court, but nothing herein shall fetter this Court’s discretion to refer such matters to a Master of this Honourable Court.

50. THIS COURT ORDERS that the Monitor, counsel to the Monitor, the CPS, counsel to the trustees of AGIF, counsel to the directors and officers of the Arctic Glacier Parties, and counsel to the Arctic Glacier Parties shall be entitled to the benefit of and are hereby granted a charge (the “**Administration Charge**”) on the Property, which charge shall not exceed an aggregate amount of US\$2,000,000, as security for their professional fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraph 57 hereof. The beneficiaries of the Administration Charge, at the request of the Monitor, shall be required to provide the Monitor with bi-weekly updates regarding the unpaid amounts owing to them that are secured by the Administration Charge.

DIP FINANCING

51. THIS COURT ORDERS that the Arctic Glacier Parties are hereby authorized and empowered to obtain and borrow under a credit facility (the “**DIP Loan**”) from the Secured Lenders (the Secured Lenders in their capacity as lenders under the credit facility hereby authorized are called the “**DIP Lenders**”) in order to finance the Arctic Glacier Parties’ working capital requirements and other general corporate purposes and capital expenditures, provided that borrowings under such credit facility shall not exceed a combined total of C\$26,000,000 and US\$24,000,000 unless permitted by further Order of this Court.

52. THIS COURT ORDERS that such credit facility shall be on the terms and subject to the conditions set forth in the commitment letter between the Arctic Glacier Parties and the Agent dated as of February 21, 2012 (the “**Commitment Letter**”), filed.

53. THIS COURT ORDERS that the Arctic Glacier Parties are hereby authorized and empowered to execute and deliver such credit agreements, mortgages, charges, hypothecs and security documents, guarantees and other definitive documents (collectively, the “**Definitive Documents**”), as are contemplated by the Commitment Letter or as may be reasonably required by the Agent pursuant to the terms thereof, and the Arctic Glacier Parties are hereby authorized and directed to pay and perform all of its indebtedness,

interest, fees, liabilities and obligations to the Agent under and pursuant to the Commitment Letter and the Definitive Documents for the benefit of the DIP Lenders as and when the same become due and are to be performed, notwithstanding any other provision of this Order.

54. THIS COURT ORDERS that the DIP Lenders shall be entitled to the benefit of and are hereby granted a charge (the “**DIP Lenders’ Charge**”) on the Property, which DIP Lenders’ Charge shall not secure an obligation that exists before this Order is made. The DIP Lenders’ Charge shall have the priority set out in paragraphs 57 hereof.

55. THIS COURT ORDERS that, notwithstanding any other provision of this Order:

- (a) the Agent may take such steps from time to time as it may deem necessary or appropriate to file, register, record or perfect the DIP Lenders’ Charge or any of the Definitive Documents;
- (b) upon the occurrence of an event of default under the Commitment Letter, the Definitive Documents or the DIP Lenders’ Charge, the Agent, upon 4 days’ notice to the Arctic Glacier Parties and the Monitor, may exercise any and all of its rights and remedies against the Arctic Glacier Parties or the Property under or pursuant to the Commitment Letter, Definitive Documents and the DIP Lenders’ Charge, including without limitation, to cease making advances to the Arctic Glacier Parties and set off and/or consolidate any amounts owing by the Agent to the Arctic Glacier Parties against the obligations of the Arctic Glacier Parties to the Agent under the Commitment Letter, the Definitive Documents, the Credit Agreements (as defined herein) or the DIP Lenders’ Charge, to make demand, accelerate payment and give other notices, or to apply to this Court for the appointment of a receiver, receiver and manager or interim receiver, or for a bankruptcy order against the Arctic Glacier Parties and for the appointment of a trustee in bankruptcy of the Arctic Glacier Parties; and

- (c) the foregoing rights and remedies of the Agent shall be enforceable against any trustee in bankruptcy, interim receiver, receiver or receiver and manager of the Arctic Glacier Parties or the Property.

56. THIS COURT ORDERS AND DECLARES that the claims of the DIP Lenders in relation to the DIP Loan are not claims that may be compromised pursuant to the Plan, and shall be treated as unaffected in any Plan, any proposal under the BIA or any other restructuring and no such Plan, proposal or restructuring shall be approved that does not provide for the payment of all amounts due to the DIP Lenders pursuant to the terms of the Commitment Letter and the Definitive Documents.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

57. THIS COURT ORDERS that the priorities of the Administration Charge, Financial Advisor Charge, Directors' Charge, DIP Lenders' Charge, KERP Charge, Critical Supplier Charge, and Inter-Company Balances Charge (collectively, the "**Charges**"), as among them, shall be as follows:

First – The Administration Charge (to the maximum amount of US\$2,000,000) and the Financial Advisor Charge (to the maximum amount of an additional US\$2,000,000) on a *pari passu* basis;

Second – The Directors' Charge (to the maximum amount of US\$2,700,000);

Third – The Critical Supplier Charge (to the maximum amount of C\$1,000,000, only as against the assets of AGI)

Fourth - The DIP Lenders' Charge (to the maximum amount of C\$28,600,000 plus US\$26,400,000);

Fifth – The KERP Charge (to the maximum amount of C\$2,600,000) and the Critical Supplier Charge (for any amounts above C\$1,000,000) on a *pari passu* basis (with the Critical Supplier Charge as against the assets of AGI only); and,

Sixth – The Inter-Company Balances Charge.

58. THIS COURT ORDERS that the filing, registration or perfection of the Charges shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

59. THIS COURT ORDERS that each of the Charges shall constitute a charge on the Property and such Charges shall rank in priority to all other security interests, trusts, liens, charges and encumbrances, claims of secured creditors, statutory or otherwise (collectively, “**Encumbrances**”) in favour of any Person, notwithstanding the order of perfection or attachment, except for (i) any validly perfected purchase money security interest in favour of a secured creditor, (ii) any statutory Encumbrance existing on the date of this Order in favour of any Person which is a “secured creditor”, as defined in the CCAA, in respect of any amounts under the Wage Earners’ Protection Program that are subject to a super priority claim under the BIA, including source deductions from wages, employer health tax, workers compensation, vacation pay and banked overtime for employees, or (iii) the TD LC Security, as defined in the McMahon Affidavit.

60. THIS COURT ORDERS that except as otherwise expressly provided for herein, or as may be approved by this Court, the Arctic Glacier Parties shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, any of the Charges, unless the Arctic Glacier Parties also obtain the prior written consent of the Monitor, the Agent and the Chargees (as defined below) or further Order of this Court.

61. THIS COURT ORDERS that the Charges shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the “**Chargees**”) shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any

federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, sublease, offer to lease or other agreement (collectively, an “**Agreement**”) which binds the Arctic Glacier Parties, and notwithstanding any provision to the contrary in any Agreement:

- (a) Neither the creation of the Charges nor the execution, delivery, perfection, registration or performance of the Commitment Letter or the Definitive Documents shall create or be deemed to constitute a breach by any Arctic Glacier Party of any Agreement to which it is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by or resulting from the Arctic Glacier Parties entering into the Commitment Letter, the creation of the Charges or the execution, delivery or performance of the Definitive Documents; and
- (c) the payments made by the Arctic Glacier Parties pursuant to this Order and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

62. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Arctic Glacier Parties’ interest in such real property.

DOCUMENTS TO BE SEALED

63. THIS COURT ORDERS that the KERP, the Financial Advisor Engagement and the DIP Fee Letter, which are attached as Confidential Exhibits 1, 2 and 3, respectively, to the McMahon Affidavit, shall be sealed, kept confidential and not form part of the public record, but rather shall be placed, separate and apart from all other contents of the Court file, in a sealed envelope attached to a notice that sets out the title of these

proceedings and a statement that the contents are subject to a sealing order and shall only be opened upon further Order of the Court.

SERVICE AND NOTICE

64. THIS COURT ORDERS that the Monitor shall (i) without delay, publish in the Globe and Mail, the Winnipeg Free Press and The Wall Street Journal (National Edition) a notice containing the information prescribed under the CCAA, (ii) within five days after the date of this Order, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send or cause to be sent, in the prescribed manner, a notice to every known creditor who has a claim against any Arctic Glacier Party of more than \$1000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder.

65. THIS COURT ORDERS that the Arctic Glacier Parties and the Monitor be at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile or electronic transmission to the Arctic Glacier Parties' creditors or other interested parties at their respective addresses as last shown on the records of the Arctic Glacier Parties and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

66. THIS COURT ORDERS that counsel for the Arctic Glacier Parties shall prepare and keep current a service list ("**Service List**") containing the name and contact information (which may include the address, telephone number and facsimile number or email address) for service to: the Arctic Glacier Parties; the Monitor; and each creditor or other interested Person who has sent a request, in writing, to counsel for the Arctic Glacier Parties to be added to the Service List. The Service List shall indicate whether each Person on the Service List has elected to be served by email or facsimile, and failing such election the Service List shall indicate service by email. The Service List shall be

posted on the website of the Monitor at the address indicated in paragraph 67 herein. For greater certainty, creditors and other interested Persons who have received notice in accordance with paragraph 64(b) of this Order and/or have been served in accordance with paragraph 65 of this Order, and who do not send a request, in writing, to counsel for the Arctic Glacier Parties to be added to the Service List, shall not be required to be further served in these proceedings.

67. THIS COURT ORDERS that the Arctic Glacier Parties, the Monitor, and any party on the Service List may serve any court materials in these proceedings by facsimile or by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Monitor may post a copy of any or all such materials on its website at www.alvarezandmarsal.com/arcticglacier. Service shall be deemed valid and sufficient if sent in this manner.

GENERAL

68. THIS COURT ORDERS that any of the Arctic Glacier Parties or the Monitor may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

69. THIS COURT ORDERS that nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Arctic Glacier Parties, the Business or the Property.

70. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist the Arctic Glacier Parties, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Arctic Glacier Parties and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the

Arctic Glacier Parties and the Monitor and their respective agents in carrying out the terms of this Order.

71. THIS COURT ORDERS that each of the Arctic Glacier Parties and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

72. THIS COURT ORDERS that the Monitor is hereby directed, as a foreign representative of the Arctic Glacier Parties, to apply to the United States Bankruptcy Court for relief pursuant to Chapter 15 of the *United States Bankruptcy Code*, 11 U.S.C. §§ 101-1330, as amended.

73. THIS COURT ORDERS that any interested party (including the Arctic Glacier Parties and the Monitor) may apply to this Court to vary or amend this Order on not less than seven (7) days notice to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

74. THIS COURT ORDERS that this Order and all of its provisions are effective as of 12:01 a.m. Central Standard/Daylight Time on the date of this Order.



Handwritten signature of Edward, written in black ink over a horizontal line.

SCHEDULE "A" - Additional Applicants

Arctic Glacier California Inc.
Arctic Glacier Grayling Inc.
Arctic Glacier Lansing Inc.
Arctic Glacier Michigan Inc.
Arctic Glacier Minnesota Inc.
Arctic Glacier Nebraska Inc.
Arctic Glacier Newburgh Inc.
Arctic Glacier New York Inc.
Arctic Glacier Oregon Inc.
Arctic Glacier Party Time Inc.
Arctic Glacier Pennsylvania Inc.
Arctic Glacier Rochester Inc.
Arctic Glacier Services Inc.
Arctic Glacier Texas Inc.
Arctic Glacier Vernon Inc.
Arctic Glacier Wisconsin Inc.
Diamond Ice Cube Company Inc.
Diamond Newport Corporation
Glacier Ice Company, Inc.
Ice Perfection Systems Inc.
ICESurance Inc.
Jack Frost Ice Service, Inc.
Knowlton Enterprises, Inc.
Mountain Water Ice Company
R&K Trucking, Inc.
Winkler Lucas Ice and Fuel Company
Wonderland Ice, Inc.

SCHEDULE "B" - Sale and Investor Solicitation Process

Schedule “[•]”

Arctic Glacier Sale and Investor Solicitation Process

Introduction

On February 9, 2012, Arctic Glacier Income Fund (“AGIF”) and its subsidiaries listed on Appendix “A” hereto (sometimes referred to collectively as the “Applicants”) obtained an initial order (the “Initial Order”) under the *Companies’ Creditors Arrangement Act* (“CCAA”) from the Manitoba Court of Queen’s Bench (the “Court”). As part of the Initial Order, the Court approved the Sale and Investor Solicitation Process set forth herein (the “SISP”). The purpose of the SISP is to seek Sale Proposals and Investment Proposals from Qualified Bidders and to implement one or a combination of them in respect of the Property and the Business.

This SISP describes, among other things: (a) the Property available for sale and the opportunity for an investment in the Business/Arctic, (b) the manner in which prospective bidders may gain access to or continue to have access to due diligence materials concerning the Property and the Business, (c) the manner in which bidders and bids become Qualified Bidders and Qualified Bids, respectively, (d) the evaluation of bids received, (e) the ultimate selection of a Successful Bidder, and (f) the process for obtaining such approvals (including the approval of the Court) as may be necessary or appropriate in respect of a Successful Bid.

Capitalized terms used in this SISP and not otherwise defined have the meanings given to them in paragraph 1 below.

Defined Terms

1. The following capitalized terms have the following meanings when used in this SISP:
 - (a) “Arctic” means AGIF and all of its subsidiaries.
 - (b) “Business” means the business of Arctic.
 - (c) “Business Day” means a day (other than Saturday or Sunday) on which banks are generally open for business in Toronto, Ontario and Winnipeg, Manitoba.
 - (d) “Claims and Interests” is defined in paragraph 6.
 - (e) “Confidential Information Memorandum” is defined in paragraph 3.
 - (f) “Credit Bid” shall mean any offer submitted by the Lenders in the form of a Sale Proposal or Investment Proposal, pursuant to which the consideration offered includes an exchange for, and in full and final satisfaction of, all or a portion (as determined by the Lenders, in their discretion) of their secured claims including their secured claims pursuant to the first and second lien credit facilities of Arctic and any other financing provided by the Lenders including debtor-in-possession financing. For the avoidance of doubt, the Lenders may submit a Credit Bid, offering as consideration an exchange of all or a portion of the Lender Claims for an ownership interest in the Business and may participate as a bidder in any auction authorized by any court.
 - (g) “CPS” is defined in paragraph 2.

- (h) "Deposit" is defined in paragraph 22.
- (i) "Final Bid" is defined in paragraph 21.
- (j) "Financial Advisor" means TD Securities Inc.
- (k) "Form of Investment Agreement" means the form of equity investment agreement to be developed by Arctic in consultation with the Monitor and the Financial Advisor and provided to Qualified Bidders that submitted a Qualified LOI for an Investment Proposal and have not been eliminated in accordance with paragraph 10, which agreement shall provide for the direct payment of net proceeds to the Lenders on account of the Lender Claims on completion of the transaction contemplated thereby.
- (l) "Form of Purchase Agreement" means the form of purchase and sale agreement to be developed by Arctic in consultation with the Monitor and the Financial Advisor and provided to Qualified Bidders that submitted a Qualified LOI for a Sale Proposal and have not been eliminated in accordance with paragraph 10, which agreement shall provide for the direct payment of net proceeds to the Lenders on account of the Lender Claims on completion of the transaction contemplated thereby.
- (m) "Investment Proposal" is defined in paragraph 14.
- (n) "Lender Claims" means the aggregate amount owing to the agent and the Lenders arising from or related to the first and second lien credit facilities of Arctic and any other financing provided by the Lenders (including debtor-in-possession financing), which shall include to the maximum extent permissible under applicable documentation and law, without limitation, all accrued and unpaid principal, interest, default interest, premiums and reasonable fees, costs, charges and expenses all as may be due and payable under the aforementioned credit facilities and/or other financing and any ancillary documents (which shall include the reasonable fees of any and all legal and financial advisors to the Lenders, including, without limitation, Torys LLP and Milbank, Tweed, Hadley & McCloy LLP).
- (o) "Lenders" mean CPPIB Credit Investments Inc., West Face Long Term Opportunities Limited Partnership, West Face Long Term Opportunities (USA) Limited Partnership, West Face Long Term Opportunities Master Fund L.P., West Face Long Term Opportunities Global Master L.P., and all of foregoing parties' assignees in respect of Lender Claims.
- (p) "LOI" is defined in paragraph 11.
- (q) "Monitor" means Alvarez & Marsal Canada Inc.
- (r) "NDA" means a non-disclosure agreement in form and substance satisfactory to the Monitor, the CPS, the Financial Advisor, and the Applicants, which will inure to the benefit of any purchaser of the Property or any investor in the Business or Arctic.
- (s) "Outside Date" means July 31, 2012, or such later date as may be agreed to by the Applicants, the Financial Advisor, the CPS, the Monitor and the Lenders.
- (t) "Phase 1" is defined in paragraph 11.
- (u) "Phase 1 Bid Deadline" is defined in paragraph 13.
- (v) "Phase 2" is defined in paragraph 18.

- (w) "Phase 2 Bid Deadline" is defined in paragraph 22.
- (x) "Potential Bidder" is defined in paragraph 8.
- (y) "Property" means all of property, assets and undertakings of Arctic or the relevant entities within Arctic (which may include, in the case of any such entity, the shares in the capital of any other entities within Arctic), as applicable in the context of any bid.
- (z) "Qualified Bid" means: (i) a Credit Bid; or (ii) a third party offer or combination of third party offers, in the form of a Sale Proposal(s) or an Investment Proposal(s) or including elements of both, the aggregate purchase price or funds to be invested are in an amount sufficient to pay the Lender Claims in full in cash and which, in any case, meets the requirements of paragraph 22.
- (aa) "Qualified Bidder" is defined in paragraph 9. For the avoidance of doubt, the Lenders are, collectively, a Qualified Bidder to make a Credit Bid.
- (bb) "Qualified LOI" is defined in paragraph 14.
- (cc) "Sale Proposal" is defined in paragraph 14.
- (dd) "Selected Qualified Bid" is defined in paragraph 30.
- (ee) "Special Committee" means a committee established by the Trustees of AGIF to supervise, among other things, the implementation of the SISP.
- (ff) "Successful Bid" is defined in paragraph 30.
- (gg) "Successful Bidder" is defined in paragraph 30.

Supervision of the SISP

2. The Monitor will supervise, in all respects, the SISP and any attendant sales or investments and, in particular, will supervise the Financial Advisor's performance under its engagement by Arctic in connection therewith. Arctic is required to assist and support the efforts of the Monitor, the Financial Advisor and the Chief Process Supervisor ("CPS") as provided for herein. In the event that there is disagreement or clarification required as to the interpretation or application of this SISP or the responsibilities of the Monitor, the Financial Advisor, the CPS or Arctic hereunder, the Court will have jurisdiction to hear such matter and provide advice and directions, upon application of the Monitor or Arctic. For the avoidance of doubt, with respect to the Monitor's role in regards to the SISP, the terms of the Initial Order concerning the Monitor's rights and duties in this CCAA proceeding shall govern.

Sale and Investment Opportunity

3. A confidential information memorandum (the "Confidential Information Memorandum") describing the opportunity to acquire all or a portion of the Property or invest in the Business/Arctic will be made available by the Financial Advisor to Qualified Bidders. One or more Qualified Bids for less than substantially all of the Property will not be precluded from consideration, either alone or in combination as a Qualified Bid, Final Bid or a Successful Bid.
4. A bid may, at the option of the Qualified Bidder, involve, among other things, one or more of the following: a restructuring, recapitalization or other form of reorganization of the business and affairs of Arctic as a going concern; a sale of the Property to the Qualified Bidder or to a newly

formed acquisition entity; or a plan of compromise or arrangement pursuant to the CCAA or any corporate or other applicable legislation.

“As Is, Where Is”

5. The sale of the Property or investment in the Business/Arctic will be on an “as is, where is” basis and without surviving representations or warranties of any kind, nature, or description by the Monitor, Arctic or any of their respective agents or estates, except to the extent set forth in the definitive sale or investment agreement executed with a Successful Bidder.

Free Of Any And All Claims And Interests

6. In the event of a sale of all or a portion of the Property, all of the rights, title and interests of Arctic in and to the Property to be acquired will be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests thereon and there against (collectively, the “Claims and Interests”) pursuant to such court orders as may be desirable, except to the extent otherwise set forth in the definitive sale or investment agreement executed with a Successful Bidder.

Publication Notice

7. As soon as reasonably practicable after the granting of the Initial Order, but in any event no more than five (5) Business Days after the issuance of the Initial Order, the Monitor will cause a notice of the SISP (and such other relevant information which the Monitor, in consultation with the Financial Advisor and Arctic, considers appropriate) to be published in The Wall Street Journal (National Edition), The New York Times (New York City Edition) and The Globe and Mail (National Edition). On the same date, the Applicants will issue a press release setting out the notice and such other information, in form and substance satisfactory to the Monitor in consultation with the Financial Advisor and the Applicants, with Canada Newswire designating dissemination in Canada and major financial centres in the United States.

Participation Requirements

8. In order to participate in the SISP, each person (a “Potential Bidder”) must deliver to the Financial Advisor at the address specified in Schedule “A” hereto (including by email or fax transmission):
 - (a) a letter setting forth the identity of the Potential Bidder, the contact information for such Potential Bidder and full disclosure of the principals of the Potential Bidder;
 - (b) to the extent that a Potential Bidder has already signed an NDA, the parties thereto may execute an addendum (in form and substance satisfactory to the Monitor, CPS, the Financial Advisor and the Applicants) providing that the Company shall be entitled to enforce the terms of such NDA; and
 - (c) an executed NDA which shall include provisions whereby the Potential Bidder agrees to accept and be bound by the provisions contained herein.
9. A Potential Bidder that has executed an NDA, and has delivered the documents and information described above, and that the Monitor, in its reasonable business judgement, in consultation with the Financial Advisor, the CPS and the Applicants, determines is likely, based on the availability of financing, experience and other considerations, to be able to consummate a Sale Proposal or an Investment Proposal on or before the Outside Date will be deemed a “Qualified Bidder,” and will

be promptly notified of such determination by the Financial Advisor. For the avoidance of doubt, the Lenders collectively are a Qualified Bidder.

10. At anytime during Phase 1 or Phase 2, the Monitor may, in its reasonable business judgment and after consultation with the Financial Advisor, the CPS and Arctic, recommend to the Special Committee that a Qualified Bidder (other than the Lenders) be eliminated from the SISP. If the Special Committee accepts the Monitor's recommendation, such bidder will be eliminated from the SISP and will no longer be a "Qualified Bidder" for the purposes of this SISP. If the Special Committee does not accept the Monitor's recommendation, the Monitor will seek advice and directions of the Court.

SISP – Phase 1

Phase 1 Initial Timing

11. For a period of 35 days following the date of the Initial Order ("Phase 1"), the Financial Advisor (with the assistance of Arctic and the CPS, and under the supervision of the Monitor and in accordance with this SISP) will solicit non-binding indications of interest in the form of non-binding letters of intent ("LOIs") from prospective strategic or financial parties to acquire the Property or to invest in the Business/Arctic.

Due Diligence

12. The Financial Advisor will provide each Qualified Bidder with a copy of the Confidential Information Memorandum and access to an electronic data room of due diligence information. The Monitor, the Financial Advisor, the CPS and Arctic make no representation or warranty as to (i) the information contained in the Confidential Information Memorandum or the electronic data rooms, (ii) provided through the due diligence process in Phase 1 or Phase 2 or (iii) otherwise made available, except to the extent expressly contemplated in any definitive sale or investment agreement with a Successful Bidder executed and delivered by Arctic.

Non-Binding Letters of Intent from Qualified Bidders

13. A Qualified Bidder that wishes to pursue a Sale Proposal or Investment Proposal (other than a Credit Bid) must deliver a LOI to the Financial Advisor at the address specified in Schedule "A" hereto (including by email or fax transmission), so as to be received by it not later than 5:00 PM (Central Time) on or before 35 days following the date of the Initial Order, unless such day is not a Business day, in which case, on the next Business Day] (the "Phase 1 Bid Deadline").
14. A LOI so submitted will be considered a qualified LOI (a "Qualified LOI") only if:
 - (a) the LOI is submitted on or before the Phase 1 Bid Deadline by a Qualified Bidder;
 - (b) it contains an indication of whether the Qualified Bidder is offering to:
 - (i) acquire all, substantially all or a portion of the Property (a "Sale Proposal"), or
 - (ii) make an investment in, or refinance the Business/Arctic (an "Investment Proposal");
 - (c) in the case of a Sale Proposal, it identifies or contains the following:
 - (i) the purchase price range in Canadian dollars (and U.S. dollar equivalent), including details of any liabilities to be assumed by the Qualified Bidder;

- (ii) the Property that is expected to be subject to the transaction and any of the Property expected to be excluded;
 - (iii) specific indication of the sources of capital for the Potential Bidder and preliminary evidence of the availability of such capital, or such other form of financial disclosure and credit-quality support or enhancement that will allow the Monitor, the Financial Advisor, the CPS and the Applicants and each of their respective advisors to make a reasonable business or professional judgment as to the Potential Bidder's financial or other capabilities to consummate the transaction;
 - (iv) the structure and financing of the transaction (including, but not limited to, the sources of financing of the purchase price, preliminary evidence of the availability of such financing, steps necessary and associated timing to obtain such financing and any related contingencies, as applicable);
 - (v) any anticipated corporate, unit holder, shareholder, internal or regulatory approvals required to close the transaction and the anticipated time frame and any anticipated impediments for obtaining such approvals;
 - (vi) specific statements concerning the treatment of employees and plans for the ongoing involvement and roles of Arctic employees;
 - (vii) additional due diligence required to be conducted during Phase 2, if any;
 - (viii) all conditions to closing that the Qualified Bidder may wish to impose; and
 - (ix) any other terms or conditions of the Sale Proposal which the Qualified Bidder believes are material to the transaction;
- (d) in the case of an Investment Proposal, it identifies the following:
- (i) a detailed description of the structure of the transaction including, the direct or indirect investment target (whether AGIF or another entity within Arctic);
 - (ii) the aggregate amount of the equity and debt investment to be made in the Business/Arctic in Canadian dollars (and U.S. dollar equivalent) (including the sources of such capital, preliminary evidence of the availability of such capital and steps necessary and associated timing to obtain the capital and any related contingencies, as applicable);
 - (iii) the underlying assumptions regarding the pro forma capital structure (including the form and amount of anticipated equity and/or debt levels, debt service fees, interest or dividend rates, amortization, voting rights or other protective provisions (as applicable), redemption, prepayment or repayment attributes and any other material attributes of the investment);
 - (iv) equity, if any, to be allocated to the secured and unsecured creditors of Arctic;
 - (v) specific indication of the sources of capital for the Potential Bidder and preliminary evidence of the availability of such capital, or such other form of financial disclosure and credit-quality support or enhancement that will allow the Monitor, the Financial Advisor, the CPS and the Applicants and each of their respective advisors to make a reasonable business or professional judgment as to

the Potential Bidder's financial or other capabilities to consummate the transaction

- (vi) the structure and financing of the transaction, including a sources and uses analysis;
 - (vii) any anticipated corporate, unitholder, shareholder, internal or regulatory approvals required to close the transaction, the anticipated time frame and any anticipated impediments for obtaining such approvals;
 - (viii) specific statements concerning the treatment of employees and plans for the ongoing involvement and roles of Arctic employees;
 - (ix) additional due diligence required to be conducted during Phase 2, if any;
 - (x) all conditions to closing that the Qualified Bidder may wish to impose; and
 - (xi) any other terms or conditions of the Investment Proposal which the Qualified Bidder believes are material to the transaction;
- (e) in the case of either a Sale Proposal or an Investment Proposal, it contains such other information as reasonably requested by the Monitor, in consultation with the Financial Advisor, the CPS and Arctic; and
- (f) the purchase price or funds to be invested, as assessed pursuant to paragraph 17 hereof, are in an amount that can reasonably be expected to be sufficient to pay the Lender Claims in full and in cash on completion of the transaction contemplated by the LOI.

15. The Monitor, in consultation with the Financial Advisor, the CPS and Arctic, may waive compliance with any one or more of the requirements specified above, except the requirement contained in paragraph 14(f) of this SISP, and deem such non-compliant bids to be a Qualified LOI. For the avoidance of doubt, the completion of any Sale Proposal or Investment Proposal shall be subject to the approval of the Court and the requirement of approval of the Court may not be waived.

Assessment of Qualified LOIs and Continuation or Termination of SISP

16. Within 5 Business Days following the Phase 1 Bid Deadline, or such later date as may be determined by the Monitor, in consultation with the Financial Advisor, the CPS and the Lenders, the Monitor will, in consultation with the Financial Advisor, the CPS and the Applicants, assess the Qualified LOIs received during Phase 1, if any, and will determine whether there is a reasonable prospect of obtaining a Qualified Bid. For the purpose of such consultations and evaluations, the Financial Advisor and/or the Monitor may request clarification of the terms of Qualified LOIs.
17. In assessing the Qualified LOIs, the Monitor, following consultation with the Financial Advisor, the CPS and the Applicants, will consider, among other things, the following:
- (a) the form and amount of consideration being offered;
 - (b) the demonstrated financial capability of the Qualified Bidder to consummate the proposed transaction;
 - (c) the conditions to closing of the proposed transaction; and

- (d) the estimated time required to complete the proposed transaction and whether, in the Monitor's reasonable business judgment, it is reasonably likely to close on or before the Outside Date.
18. If a Qualified LOI is received and the Monitor, in consultation with the Financial Advisor, the CPS and Arctic, determines there is a reasonable prospect of obtaining a Qualified Bid (other than a Credit Bid), the Monitor will recommend to the Special Committee that the SISP shall continue for a further 45 days in accordance with these SISP Procedures ("Phase 2"). If the Special Committee accepts the Monitor's recommendation, the SISP shall continue for a further 45 days. If the Special Committee does not accept the Monitor's recommendation, the Monitor will seek advice and directions of the Court. At any time during Phase 2, the Monitor, in consultation with the Financial Advisor, the CPS and the Applicants may extend Phase 2 by an additional 15 days (provided that in no event shall Phase 2 be longer than 60 days total).
19. If the Monitor, after consultation with the Financial Advisor, the CPS and Arctic, determines that (a) no Qualified LOI has been received, (b) there is no reasonable prospect of a Qualified LOI resulting in a Qualified Bid and the SISP moving to Phase 2, and (c) the Lenders have not yet elected to make a Credit Bid by the Phase 1 Bid Deadline, the Financial Advisor shall provide copies of the LOIs received by the Phase 1 Bid Deadline to the Lenders. Within 5 Business Days after such receipt by the Lenders of such LOIs, the Lenders may, in their sole and absolute discretion, (a) designate one or more LOIs as a Qualified LOI and/or (b) elect to make a Credit Bid. If no Qualified LOI is received or designated by the Lenders, and the Lenders elect not to make a Credit Bid, any of the Lenders, the Monitor, or Arctic may apply to the Court for further advice and directions regarding the continuation or termination of the SISP.
20. If: (a) one or more Qualified LOIs is received; and (b) the Monitor, in its reasonable business judgment, in consultation with the Financial Advisor, the CPS and the Applicants, determines that another Qualified Bidder's LOI has a reasonable prospect of becoming a Qualified Bid, the Monitor may designate such LOI as a Qualified LOI.

Phase 2

Due Diligence

21. During Phase 2, each Qualified Bidder with a Qualified LOI that is not eliminated from the SISP, and at the request of such Qualified Bidder, the legal and financial advisor(s) and/or lenders of such Qualified Bidder, provided that, in each case, such advisor or lender: (a) is reasonably acceptable to the Financial Advisor; and (b) has executed or is bound by an NDA, will be granted further access to such due diligence materials and information relating to the Property and the Business as the Financial Advisor, in its reasonable business judgment, in consultation with the Monitor, the CPS and the Applicants, determines, including, as appropriate, information or materials reasonably requested by Qualified Bidders, on-site presentation by senior management of Arctic, facility tours and access to further information in the electronic data room.

Final Bids from Qualified Bidders

22. A Qualified Bidder that is not eliminated from the SISP and that wishes to pursue a Sale Proposal or Investment Proposal, including a Credit Bid in the case of the Lenders, must deliver a final binding proposal (the "Final Bid"):
- (a) in the case of a Sale Proposal, a duly authorized and executed purchase agreement based on the Form of Purchase Agreement and accompanied by a mark-up of the Form of Purchase Agreement showing amendments and modifications made thereto, together with

all exhibits and schedules thereto, and such ancillary agreements as may be required by the bidder with all exhibits and schedules thereto;

- (b) in the case of an Investment Proposal, a duly authorized and executed investment agreement based on the Form of Investment Agreement and accompanied by a mark-up of the Form of Investment Agreement showing amendments and modifications made thereto, together with all exhibits and schedules thereto, and such ancillary agreements as may be required by the bidder with all exhibits and schedules thereto,

to the Financial Advisor at the address specified in Schedule "A" hereto (including by email or fax transmission) so as to be received by it not later than 5:00 pm (Central Time) on the date which is 45 days following the commencement of Phase 2, or such other date as determined by the Monitor, in consultation with the Financial Advisor, the CPS and the Applicants (provided that Phase 2 shall not be more than 60 days) unless in each case, such day is not a Business Day, in which case, on the next Business Day (the "Phase 2 Bid Deadline").

- 23. If the Lenders choose to submit a Credit Bid involving aggregate consideration in excess of the Lender Claims (other than in the form of assumed liabilities), such Credit Bid will only be a Qualified Bid if received on or prior to the Phase 2 Bid Deadline.

Qualified Bids

- 24. A Final Bid will be considered a Qualified Bid only if (a) it is submitted by a Qualified Bidder who submitted a Qualified LOI on or before the Phase 1 Bid Deadline or it is a Credit Bid, and (b) the Final Bid (for the avoidance of doubt, including a Credit Bid) complies with, among other things, the following requirements:

- (a) it includes a letter stating that the bidder's offer is irrevocable until the earlier of (a) the approval by a court of competent jurisdiction of a Successful Bid and (b) 45 days following the Phase 2 Bid Deadline, provided that if such bidder is selected as the Successful Bidder, its offer will remain irrevocable until the closing of the transaction with such Successful Bidder;
- (b) it includes (if not a Credit Bid) written evidence of a firm, irrevocable commitment for financing, or other evidence of ability to consummate the proposed transaction, that will allow the Monitor, in consultation with the Financial Advisor, the CPS and Arctic, to make a reasonable determination as to the Qualified Bidder's financial and other capabilities to consummate the transaction contemplated by its Final Bid;
- (c) in respect of a Sale Proposal, the Property to be included and in the case of a Investment Proposal, any Property to be divested or disclaimed prior to closing;
- (d) it includes full details of the proposed number of employees of the Applicants who will become employees of the bidder (in the case of a Sale Proposal) or shall remain as employees of the Applicants (in the case of an Investment Proposal) and, in each case, provisions setting out the terms and conditions of employment for continuing employees;
- (e) details of any liabilities to be assumed by the Qualified Bidder;
- (f) it is not conditional upon, among other things:
 - (i) the outcome of unperformed due diligence by the Qualified Bidder; or
 - (ii) obtaining financing;

- (g) it fully discloses the identity of each entity that will be sponsoring or participating in the bid, and the complete terms of such participation;
- (h) it outlines any anticipated regulatory and other approvals required to close the transaction and the anticipated time frame and any anticipated impediments for obtaining such approvals;
- (i) it identifies with particularity the contracts and leases the bidder wishes to assume and reject, contains full details of the bidder's proposal for the treatment of related cure costs (and provides adequate assurance of future performance thereunder); and it identifies with particularity any executory contract or unexpired lease the assumption and assignment of which is a condition to closing;
- (j) it provides a timeline to closing with critical milestones;
- (k) it includes evidence, in form and substance reasonably satisfactory to the Monitor and the Applicants, of authorization and approval from the bidder's board of directors (or comparable governing body) with respect to the submission, execution, delivery and closing of the transaction contemplated by the bid;
- (l) except in the case of a Credit Bid, it is accompanied by a refundable deposit (the "Deposit") in the form of a wire transfer (to a bank account specified by the Monitor), or such other form acceptable to the Monitor, payable to the order of the Monitor, in trust, in an amount equal to \$10 million, to be held and dealt with in accordance with the terms of this SISP;
- (m) it contains other information reasonably requested by the Financial Advisor, in consultation with the Monitor, the CPS and Arctic;

- (n) except in the case of a Credit Bid (unless otherwise specified herein), it is received by the Phase 2 Bid Deadline;
- (o) except in the case of a Credit Bid, the purchase price or funds to be invested will be in an amount sufficient to pay the Lender Claims, as calculated on the closing of the transaction contemplated by the Final Bid, in full and in cash, and shall provide that no such closing shall occur unless such payment in full of the Lender Claims is made concurrently;
- (p) the Monitor determines that in its reasonable business judgment that it is likely that the Qualified Bidder will be able to consummate a Sale Proposal or Investment Proposal on or before the Outside Date in a manner that complies with all requirements of the SISP, including, without limitation, payment in full of the Lender Claims;
- (q) in the case of a Sale Proposal, it includes the following:
 - (i) an acknowledgement and representation that the bidder: (a) has relied solely upon its own independent review, investigation and/or inspection of any documents and/or the assets to be acquired and liabilities to be assumed in making its bid; and (b) did not rely upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express or implied (by operation of law or otherwise), regarding the assets to be acquired or liabilities to be assumed or the completeness of any information provided in connection therewith, except as expressly stated in the purchase and sale agreement; and

- (r) in the case of an Investment Proposal, it includes an acknowledgement and representation that the bidder: (a) has relied solely upon its own independent review, investigation and/or inspection of any documents in making its bid; and (b) did not rely upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express or implied (by operation of law or otherwise), regarding the business of the Applicants or the completeness of any information provided in connection therewith, except as expressly stated in the Investment Agreement;
25. The Monitor, in consultation with the Financial Advisor, the CPS and Arctic, may waive compliance with any one or more of the requirements specified herein, except the requirements contained in paragraphs 23(o) and 23(p) of this SISP, which may not be waived, and deem such non-compliant bids to be Qualified Bids.

Evaluation and Selection of Successful Bid

26. The Monitor, in consultation with the Financial Advisor, the CPS and Arctic, will review each Qualified Bid as set forth herein.
27. Evaluation criteria with respect to a Sale Proposal may include, but are not limited to items such as: (a) the purchase price and net value (including assumed liabilities and other obligations to be performed by the bidder); (b) the firm, irrevocable commitment for financing the transaction; (c) the claims likely to be created by such bid in relation to other bids; (d) the counterparties to the transaction; (e) the terms of transaction documents; (f) other factors affecting the speed, certainty and value of the transaction (including any regulatory approvals required to close the transaction); (g) planned treatment of stakeholders; (h) the assets included or excluded from the bid; (i) proposed treatment of the employees; (j) any transition services required from Applicants post-closing and any related restructuring costs; and (k) the likelihood and timing of consummating the transaction.
28. Evaluation criteria with respect to an Investment Proposal may include, but are not limited to items such as: (a) the amount of equity and debt investment and the proposed sources and uses of such capital; (b) the firm, irrevocable commitment for financing the transaction; (c) the debt to equity structure post-closing; (d) the counterparties to the transaction; (e) the terms of the transaction documents; (f) other factors affecting the speed, certainty and value of the transaction (including any regulatory approvals required to close the transaction); (g) planned treatment of stakeholders; and (h) the likelihood and timing of consummating the transaction.
29. If one or more Qualified Bids is received, the Monitor, exercising its reasonable business judgment and following consultation with the Financial Advisor, the CPS and Arctic, will recommend to the Special Committee that the most favourable Qualified Bid be selected and that the Financial Advisor, the Monitor, Arctic and their advisors shall negotiate and settle the terms of a definitive agreement in respect of that Qualified Bid, all of which will be conditional upon Court approval. If the Special Committee does not accept such recommendation, the Monitor will seek advice and directions from the Court.
30. Once a definitive agreement has been negotiated and settled in respect of the Qualified Bid as selected by the Special Committee in accordance with the provisions hereof (the "Selected Qualified Bid"), the Selected Qualified Bid will be the "Successful Bid" hereunder and the person(s) who made the Selected Qualified Bid will be the "Successful Bidder" hereunder.
31. If the Monitor, after consultation with the Financial Advisor, the CPS and Arctic, determines that no Qualified Bid has been received at the end of Phase 2 and the Lenders have not made a Credit Bid, the Financial Advisor shall provide copies of the Final Bids received by the Phase 2 Deadline, if any, to the Lenders. Within 5 Business Days after such receipt by the Lenders of the

Final Bids, the Lenders may, in their sole and absolute discretion, (a) designate one or more Final Bids as Qualified Bids and/or (b) submit a Credit Bid. If any such designated Final Bid becomes a Selected Qualified Bid and becomes subject to a definitive agreement as contemplated by paragraph 30 hereof, the Lenders will not thereafter be entitled to submit a Credit Bid under this SISP unless such Selected Qualified Bid does not proceed, is terminated or fails to be completed in accordance with the terms and conditions of this SISP. If no Qualified Bid is received or designated by the Lenders, and the Lenders decide not to submit a Credit Bid, any of the Lenders, the Monitor or Arctic may apply to the Court for further advice and directions regarding the continuation or termination of the SISP.

32. If the Monitor, after consultation with the Financial Advisor, the CPS and Arctic, determines at any point during Phase 2 that there is no reasonable prospect of obtaining a Credit Bid or of a Qualified LOI resulting in a Qualified Bid, Arctic or the Monitor will advise the Court and seek advice and directions of the Court with respect to continuation or termination of the SISP.

Approval Motion for Successful Bid

33. The Applicants will apply to the Court (the "Approval Motion") for an order approving the Successful Bid and authorizing Arctic to enter into any and all necessary agreements with respect to the Successful Bid and to undertake such other actions as may be necessary or appropriate to give effect to the Successful Bid.
34. The Approval Motion will be held on a date to be scheduled by the Court upon application by the Applicants. The Approval Motion may be adjourned or rescheduled by the Applicants or the Monitor without further notice by an announcement of the adjourned date at the Approval Motion.
35. All Qualified Bids (other than the Successful Bid) will be deemed rejected on the date of approval of the Successful Bid by the Court.

Other Terms

No Derogation

36. Nothing in this SISP, or in any decision the Lenders may make regarding whether or not to submit a Credit Bid, shall affect the Lenders' rights to exercise contractual or legal remedies, or to enter into, and seek court approval for, any transaction with or relating to Arctic or its property, subject to the applicable stay provisions of the Initial Order.

Deposits

37. All Deposits will be retained by the Monitor and invested in an interest bearing trust account. If there is a Successful Bid, the Deposit (plus accrued interest) paid by the Successful Bidder whose bid is approved at the Approval Motion will be applied to the purchase price to be paid or investment amount to be made by the Successful Bidder upon closing of the approved transaction and will be non-refundable. The Deposits (plus applicable interest) of Qualified Bidders not selected as the Successful Bidder will be returned to such bidders within 5 Business Days of the date upon which the Successful Bid is approved by the Court. If there is no Successful Bid, subject to the following paragraph, all Deposits (plus applicable interest) will be returned to the bidders within 5 Business Days of the date upon which the SISP is terminated in accordance with these procedures.
38. If a Successful Bidder breaches its obligations under the terms of the SISP, its Deposit shall be forfeited as liquidated damages and not as a penalty.

Approvals

39. For the avoidance of doubt, the approvals required pursuant to the terms hereof are in addition to, and not in substitution for, any other approvals required by the CCAA or any other statute or as otherwise required at law in order to implement a Successful Bid.

No Amendment

40. There will be no amendments to this SISP without the consent of the Monitor, the Financial Advisor, Arctic and the Lenders or, in the absence of consent, the approval of the Court.
41. This SISP does not, and will not be interpreted to, create any contractual or other legal relationship between Arctic and any Qualified Bidder, other than as specifically set forth in a definitive agreement that may be signed with Arctic. At any time during the SISP, the Monitor may, following consultation with the Financial Advisor, the CPS and the Applicants, upon reasonable prior notice to the Lenders, apply to the Court for advice and directions with respect to the discharge of its power and duties hereunder.

Schedule "A"

Address for Notices and Deliveries

To the Monitor:

Alvarez & Marsal Canada Inc.

Attn: [Richard Morawetz and Adam Zalev]

Direct Dial: 416-847-5151/416-847-5154

Facsimile:

Email: rmorawetz@alvarezandmarsal.com/azalev@alvarezandmarsal.com

To the Financial Advisor:

TD Securities Inc.

66 Wellington Street West

9th Floor

Toronto, ON M5K 1A2

Attn: Art Chipman, Managing Director

Direct Dial: 416.308.3099

Facsimile: 416.308.0182

E-mail: art.chipman@tdsecurities.com

Attn: Atif Zia, Vice President and Director

Direct Dial: 416.307.9921

Facsimile: 416.308.0182

E-mail: atif.zia@tdsecurities.com

To the Applicants:

625 Henry Avenue,

Winnipeg, MB R3A 0V1

Attn: Keith McMahon, President and Chief Executive Officer
Arctic Glacier Inc.

Direct Dial: 204-772-2473

Facsimile: 204-783-9857

E-mail: kmcmahon@arcticglacier.com

SCHEDULE "C" - Critical Suppliers

Canadian Critical Supplier List

Feb 2012

Vendor Name	Vendor Type
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Distributor/Co-Packer

Black's Ice Co Inc	Distributor/ Co-Packer
Boîte a Glace	Distributor/ Co-Packer
Christian Dugas	Distributor/ Co-Packer
Glacé Laurentide	Distributor/ Co-Packer
Lake Ontario Ice	Distributor/ Co-Packer
Lecoupe Ice	Distributor/ Co-Packer
North Star Ice	Distributor/ Co-Packer
Richard Boutin Inc	Distributor/ Co-Packer
Sylvain Lane Distribution	Distributor/ Co-Packer
Transport ML	Distributor/ Co-Packer
Valere D'Anjou Inc	Distributor/ Co-Packer

Utility Suppliers

Hydro-Quebec	Utility
PAP BC Hydro	Utility
PAP Chatham-Kent Utility Services	Utility
PAP Cogeco	Utility
PAP Direct Energy	Utility
PAP Enbridge	Utility
PAP Enersource	Utility
PAP Enmax	Utility
PAP Epcor	Utility
PAP Fortis BC	Utility
PAP Horizon Utilities	Utility
PAP Hydro One	Utility
PAP Hydro Quebec	Utility
PAP MB Hydro	Utility
PAP Nexen	Utility
PAP Primus	Utility
PAP TeraGo Networks Inc.	Utility
PAP TransAlta Energy Marketing	Utility
PAP UnionGas	Utility
TransAlta Energy Marketing	Utility

Fuel suppliers

4 Refuel Canada LP	Fuel
Centex Petroleum	Fuel
Husky Oil Marketing Company	Fuel
Iberic Oil Co Ltd	Fuel
Imperial Oil	Fuel

Canadian Critical Supplier List

Feb 2012

Vendor Name	Vendor Type
PAP Federated Co-operatives	Fuel
PAP GazMetro	Fuel
PAP Husky Oil Marketing Company	Fuel
PAP Petro Canada	Fuel
PAP Shell Canada	Fuel
Pioneer Energy LP	Fuel
United Farmers of Alberta - Calgary	Fuel
Waddick Fuels	Fuel

Vehicle Rental and Transport

Altruck Idealease - Lease	Vehicle & Transport
Canada Transport Inc	Vehicle & Transport
CH Robinson Worldwide Inc - Toronto	Vehicle & Transport
Checker Flag Leasing Inc	Vehicle & Transport
Chill Chain Logistic	Vehicle & Transport
CTS Lease & Rental - Regina	Vehicle & Transport
CTS Lease & Rental - Winnipeg	Vehicle & Transport
Excellence Peterbilt Inc	Vehicle & Transport
Great West Truck Lease & Rentals Ltd	Vehicle & Transport
Harold North Trucking Ltd	Vehicle & Transport
Humberview Chevrolet	Vehicle & Transport
Inland Paclease	Vehicle & Transport
JDS Enterprizes Ltd	Vehicle & Transport
Kenworth Ontario PacLease	Vehicle & Transport
Little Rock Farm	Vehicle & Transport
M Kostiuk Express Ltd	Vehicle & Transport
Maxim Rentals & Leasing	Vehicle & Transport
Mid-West Collision Division	Vehicle & Transport
Muirkirk Freight Services	Vehicle & Transport
Paccar Leasing Company Ltd	Vehicle & Transport
PAP Altruck Idealease	Vehicle & Transport
PAP CTS Lease	Vehicle & Transport
PAP Excellence Peterbilt Inc	Vehicle & Transport
PAP Inland Paclease	Vehicle & Transport
PAP Maxim Rentals	Vehicle & Transport
PAP MCAP Leasing Ltd	Vehicle & Transport
PAP Western Toronto Idealease	Vehicle & Transport
Penske Truck Leasing	Vehicle & Transport
R & B Distribution	Vehicle & Transport
Randy Smith	Vehicle & Transport
Ryder Truck Rental Canada Ltd	Vehicle & Transport
S & S Forwarding Ltd	Vehicle & Transport
Tandet NationalLease Ltd	Vehicle & Transport

Canadian Critical Supplier List

Feb 2012

Vendor Name	Vendor Type
Target Transport Ltd	Vehicle & Transport
Trans-Go Logistique Inc.	Vehicle & Transport
Vezina Assurances Inc	Vehicle & Transport
Western Toronto Idealease	Vehicle & Transport
Western Toronto International Trucks Inc.	Vehicle & Transport

Inventory and Ice Storage Suppliers (including packaging)

2740-5364 Quebec Inc	Inventory
BlizzArt Sculpture Enr	Inventory
Bois De Foyer IGL Inc	Inventory
Canadian Gold Beverages Inc	Inventory
Canadian Paper & Packaging Co Inc	Inventory
Chep Equipment Pooling Systems	Inventory
Emballages Clef Inc	Inventory
Entrepot Frigorifique International Inc	Inventory
Hood Packaging Corporation	Inventory
Millard Refrigerated Services	Inventory
Millennium Flexible Packaging	Inventory
Mr Iceman Ltd	Inventory
Norampac	Inventory
NorCan Flexible Packaging Inc	Inventory
Praxair Distribution	Inventory
Trenton Cold Storage Inc	Inventory
Versacold Group Services ULC	Inventory
Versacold Logistics Canada Inc	Inventory

Professional Services (including staffing agencies and service providers)

CSM Driver Services Inc	Professional
CXA Recruiting	Professional
Discover Staffing Solutions Inc	Professional
Endeavour Personnel Ltd EPL	Professional
Entreprise MR 2000 Inc	Professional
J J Keller and Associates Inc	Professional
Pivotal Integrated HR Solutions	Professional
Promax	Professional
Randstad	Professional
Staff Right	Professional
Staffing Guys Inc, The	Professional

Equipment Providers

6108947 Manitoba Ltd	Equipment
Advanced Refrigeration HVAC Inc	Equipment

Canadian Critical Supplier List
Feb 2012

Vendor Name	Vendor Type
Alain Refrigeration Enr	Equipment
Arrow Specialites	Equipment
Atlantis Refrigeration Inc	Equipment
Corporate Express - Mississauga ON	Equipment
Descartes Systems Group Inc	Equipment
Entreprise J P Enr	Equipment
Excell Electrical Corporation	Equipment
Fixair Inc	Equipment
High Line Corporation	Equipment
Highjump Software Canada Inc	Equipment
Intercall	Equipment
Intermec Technologies Canada Ltd	Equipment
Johnsen Machine Company Ltd	Equipment
Leer Limited Partnership	Equipment
Master Group LP, The	Equipment
Microage - Winnipeg	Equipment
Microsoft Licensing GP	Equipment
Modern Ice	Equipment
OnX Enterprise Solutions Ltd	Equipment
PAP CIT Financial	Equipment
PAP CitiCorp Vendor Finance Ltd	Equipment
PAP Milne Office Systems	Equipment
PAP National Leasing	Equipment
PAP Standard Leasing	Equipment
Paperless Business Systems	Equipment
Polar Industries Ltd	Equipment
Prophet Business Group Ltd	Equipment
Quest Software Canada	Equipment
Ricoh Canada Inc	Equipment
RV Service Inc - St-Eustache	Equipment
Seccuris Inc	Equipment
Thermal Manufacturing Inc	Equipment
Tim Brown Refrigeration Services Ltd	Equipment
Turbo Images	Equipment
Xiotech Corporation	Equipment

Exhibit E



February 24, 2012

To: whom it may concern

Re: Arctic Glacier Income Fund, Arctic Glacier Inc., Arctic Glacier International Inc., and the Additional Applicants listed in Schedule "A" (collectively, the "Petitioners")

On February 22, 2012, the Petitioners were granted an order (the "**Order**") by the Court of the Queen's Bench (Winnipeg Centre) (the "**Court**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**").

The Order provides for, among other things, a stay of proceedings until March 23, 2012 (the "**Stay Period**"). The Stay Period may be extended by the Court from time to time. Alvarez & Marsal Canada Inc. was appointed pursuant to the CCAA as monitor (the "**Monitor**") of the business and financial affairs of the Petitioners.

On February 23, 2012, the Monitor commenced ancillary proceedings in the United States Bankruptcy Court for the District of Delaware under Chapter 15 of the *United States Bankruptcy Code*, 11 U.S.C. s. 101-1532, as amended (the "**Chapter 15 Proceedings**"), seeking recognition of the CCAA proceedings as foreign main proceedings and to give effect to the Order in the United States.

A copy of the Order as well as a Notice of Hearings on petition under the Chapter 15 Proceedings and exhibits thereto are attached. Copies of the other materials filed in the CCAA and Chapter 15 Proceedings may be obtained at www.alvarezandmarsal.com/arcticglacier or on request from the Monitor at: 1-866-688-0510.

The Petitioners are continuing to operate in the ordinary course pursuant to the provisions of the Order.

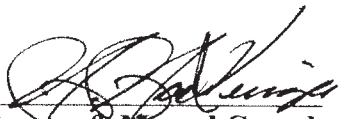
Pursuant to the Order, all persons having oral or written agreements with the Petitioners or statutory or regulatory mandates for the supply of goods and/or services are restrained until further Order of the Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Petitioners, provided that the normal prices or charges for all such goods or services received after the date of the Order are paid by the Petitioners in accordance with normal payment practices of the Petitioners or such other practices as may be agreed upon by the supplier or service provider and each of the Petitioners and the Monitor, or as may be ordered by the Court.

During the Stay Period, all parties are prohibited from commencing or continuing legal action against the Petitioners and all rights and remedies of any party against or in respect of the Petitioners or their assets are stayed and suspended except with the written consent of the Petitioners and the Monitor, or leave of the Court.

To date, no claims procedure has been approved by the Court and creditors are therefore not required to file a proof of claim at this time.

If you have any questions regarding the foregoing or require further information, please consult the Monitor's website at www.alvarezandmarsal.com/arcticglacier or should you wish to speak to a representative of the Monitor, please call the Monitor's hot-line at: 1-866-688-0510.

Yours very truly,



Alvarez & Marsal Canada Inc.

in its capacity as Court-Appointed Monitor of
Arctic Glacier Income Fund, Arctic Glacier Inc.,
Arctic Glacier International Inc. and the Additional
Applicants listed in Schedule "A"

Schedule "A"

Arctic Glacier California Inc.
Arctic Glacier Grayling Inc.
Arctic Glacier Lansing Inc.
Arctic Glacier Michigan Inc.
Arctic Glacier Minnesota Inc.
Arctic Glacier Nebraska Inc.
Arctic Glacier Newburgh Inc.
Arctic Glacier New York Inc.
Arctic Glacier Oregon Inc.
Arctic Glacier Party Time Inc.
Arctic Glacier Pennsylvania Inc.
Arctic Glacier Rochester Inc.
Arctic Glacier Services Inc.
Arctic Glacier Texas Inc.
Arctic Glacier Vernon Inc.
Arctic Glacier Wisconsin Inc.
Diamond Ice Cube Company Inc.
Diamond Newport Corporation
Glacier Ice Company, Inc.
Ice Perfection Systems Inc.
ICESurance Inc.
Jack Frost Ice Service, Inc.
Knowlton Enterprises, Inc.
Mountain Water Ice Company
R&K Trucking, Inc.
Winkler Lucas Ice and Fuel Company
Wonderland Ice, Inc.

