

UNITED STATES BANKRUPTCY COURT
Eastern District of Michigan

In re City of Detroit, Michigan,
 Debtor

Case No. 13-53846

Chapter 9

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 9 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]¹</i>
General Retirement System of the City of Detroit	General Retirement System of the City of Detroit Attn: Michael J. VanOverbeke, Esq. Interim General Counsel VANOVERBEKE, MICHAUD & TIMMONY, P.C. 79 Alfred Street Detroit, Michigan 48201 Telephone: (313) 578-1200 Facsimile: (313) 578-1201 mvanoverbeke@vmtlaw.com	Estimated pension unfunded actuarial accrued liability	Contingent, unliquidated	\$2,037,000,000 ²

¹ Amounts listed for funded debt obligations reflect the total amounts outstanding, estimated as of June 30, 2013.

² Based on most recent available actuarial analysis.

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Police and Fire Retirement System of the City of Detroit	Police and Fire Retirement System of the City of Detroit Attn: Joseph E. Turner, Esq. General Counsel CLARK HILL PLC 500 Woodward Avenue Suite 3500 Detroit, Michigan 48226 Telephone: (313) 965-8300 Facsimile: (313) 965-8252 jturner@clarkhill.com	Estimated pension unfunded actuarial accrued liability	Contingent, unliquidated	\$1,437,000,000 ²
U.S. Bank N.A., as trustee and contract administrator 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	Pension-related Certificate of Participation ("COP") liabilities, Series 2006-B	Disputed	\$801,361,345
and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
U.S. Bank N.A., as trustee and contract administrator 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	COP liabilities, Series 2005-A	Disputed	\$516,496,945
and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

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U.S. Bank N.A., as trustee and contract administrator, 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	COP liabilities, Series 2006-A	Disputed	\$153,358,699
and				
Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
U.S. Bank N.A., as bond registrar, transfer agent and paying agent 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	\$100,000,000 Unlimited Tax General Obligation Bonds, Series 2001-A(1)		\$78,603,375
and				
Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

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U.S. Bank N.A., as bond registrar, transfer agent and paying agent 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	\$73,500,000 Limited Tax General Obligation Capital Improvement Bonds, Series 2005-A(1)		\$60,639,506
and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
U.S. Bank N.A., as bond registrar, transfer agent and paying agent 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	\$58,630,000 Unlimited Tax General Obligation Bonds, Series 2008-A		\$59,354,563
and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

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and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
U.S. Bank N.A., as bond registrar, transfer agent and paying agent 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	\$39,270,000 Unlimited Tax General Obligation Bonds, Series 2004-A(1)		\$39,778,853
and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

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and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
U.S. Bank N.A., as bond registrar, transfer agent and paying agent 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	\$53,085,000 Unlimited Tax General Obligation Refunding Bonds, Series 2004-B(1)		\$38,118,791
and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

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U.S. Bank N.A., as bond registrar, transfer agent and paying agent 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	\$44,020,000 Unlimited Tax General Obligation Bonds, Series 2003-A		\$34,826,238
and				
Mail Station EP-MN- WS1D 60 Livingston Ave. St. Paul, MN 55107	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
Downtown Development Authority 500 Griswold Suite 2200 Detroit, MI 48226	Abby E. Wilkinson FAEGRE BAKER DANIELS LLP 2200 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-3901 Telephone: (612) 766-7152 Facsimile: (612) 766-1600 abby.wilkinson@faegrebd.com	Loan payable		\$33,600,000
U.S. Bank N.A., as bond registrar, transfer agent and paying agent 535 Griswold Suite 550 Detroit, MI 48226	Susan T. Brown Senior Vice President and Manager 535 Griswold Suite 550 Detroit, MI 48226 Telephone: (313) 234-4711 Facsimile: (313) 963-9428 susan.brown5@usbank.com	\$66,475,000 Unlimited Tax General Obligation Refunding Bonds, Series 2008-B(1)		\$29,891,976
and				
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and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
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and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

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and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			
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and	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

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and				
Mail Station EP-MN- WS1D 60 Livingston Ave. St. Paul, MN 55107	Susan E. Jacobsen Vice President U.S. Bank National Association Mail Station EP-MN-WS1D 60 Livingston Ave. St. Paul, MN 55107 Telephone: (651) 466-5864 Facsimile: (651) 466-7401 susan.jacobsen2@usbank.com			

Date: July 18, 2013

/s/ Kevyn D. Orr
City of Detroit, Michigan
Kevyn D. Orr
Emergency Manager

I, Kevyn D. Orr, Emergency Manager of the City of Detroit, Michigan, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims, and that it is true and correct to the best of my information and belief.

Dated: July 18, 2013

/s/ Kevyn D. Orr
Kevyn D. Orr
Emergency Manager, City of Detroit