

**United States Bankruptcy Court
Southern District of New York**

IN RE:

Case No. 07-10725

L.I.D. LTD.

Chapter 11

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Shalin Gems (USA) Inc. 15 West 47th Street LL Suite #6 New York, NY 10036		vendor		97,141.00
Alliant Group, LP Three Riverway Suite 1400 Houston, TX 77056		vendor		81,426.00
Fairway Diamond Inc. 589 Fifth Avenue New York, NY 10017		vendor		76,272.00
Jewellex New York, Ltd. 22 West 48th Street Suite 1500 New York, NY 10036		vendor		47,853.00
B.H.C. Diamonds (USA) Inc. 580 Fifth Avenue Suite 609 New York, NY 10036		vendor		35,333.00
Star Rays 409 Prasad Chambers, 4th Floor Opera House Bombay, Mrindia, 400 004		vendor		13,125.00
Victor Settings 23 Brook Avenue Maywood, NJ 07607		vendor		11,705.00
Brinks Document Destruction 1583 Momentum Place Chicago, IL 60689		Trade debt		8,058.00
Dave Manufacturing Co. 36 West 47th Street Room 305 New York, NY 10036		Trade debt		7,680.00
Malca-Amit, C.H.B. Inc. 153-66 Rockaway Blvd. Jamaica, NY 11434		Trade debt		6,756.00
Nice Jewels 55 West 47th Street Suite 520 New York, NY 10036		Trade debt		4,740.00

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Gramercy Jewelry Mfg. Corp. 115 West 30th Street 10th Floor New York, NY 10001	Trade debt	2,953.00
Eastern Air Inc. 260 Johnson Avenue Brooklyn, NY 11206	vendor	2,800.00
Int'l Gemmological Info. 589 Fifth Avenue New York, NY 10017	vendor	2,018.00
Paetec Communications PO Box 1283 Buffalo, NY 14240	Trade debt	1,460.00
Verizon Wireless PO Box 489 Newark, NJ 07101	Trade debt	1,280.00
European Gemological Lab 6 West 48th Street New York, NY 10036	Trade debt	1,269.00
ACC Business PO Box 13136 Newark, NJ 07101	Trade debt	1,136.00

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: March 17, 2007 Signature: _____

Ronen Herzig, Chief Financial Officer

(Print Name and Title)