

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Northern District of Alabama**

In re SMG Trust Case No. _____
Debtor(s) Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1)	(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]</i>
Shoals Memorial Gardens, LLC 1110 Bradshaw Drive Florence, AL 35630	Shoals Memorial Gardens, LLC 1110 Bradshaw Drive Florence, AL 35630	1106 William Gardner Drive Tuscumbia, AL 35674 Cemetery including lots, crypts and mausoleums	Disputed	165,000.00 (160,000.00 secured)
Spry Chapel of Russelville, LLC c/o Helen J. Chambless 147 Co. 42 Hamilton, AL 35570	Spry Chapel of Russelville, LLC c/o Helen J. Chambless 147 Co. 42 Hamilton, AL 35570	contingent contract claims	Contingent Unliquidated Disputed	55,000.00
State of Alabama Department of Insurance 201 Monroe Street Montgomery, AL 36104	State of Alabama Department of Insurance 201 Monroe Street Montgomery, AL 36104	Unfunded death obligations	Contingent Unliquidated Disputed	242,084.80
State of Alabama Department of Insurance 201 Monroe Stree Montgomery, AL 36104	State of Alabama Department of Insurance 201 Monroe Stree Montgomery, AL 36104	certificate of authority - operation of cemetery		25,000.00
State of Alabama Department of Insurance 201 Monroe St Montgomery, AL 36104	State of Alabama Department of Insurance 201 Monroe St Montgomery, AL 36104	Endowment Care Trust Fund		18,336.19
State of Alabama Department of Insurance Merchandise Fund Montgomery, AL 36104	State of Alabama Department of Insurance Merchandise Fund Montgomery, AL 36104	Merchandise obligations for cemetery		12,000.00
The Chambless Group LLC	The Chambless Group LLC	Unfunded death obligation owed for merchandise		92,197.70

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In re **SMG Trust** _____

Case No. _____

Debtor(s)

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(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
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**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Trustee of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **September 25, 2009** _____

Signature **/s/ Eugene Sak** _____
Eugene Sak
Trustee

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.