

**United States Bankruptcy Court
Western District of Arkansas**

IN RE:

Case No. **5:10-bk-70009**

Dial, Walter David III & Dial, Lorina Jewelene

Chapter **11**

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

| (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) |
|---|--|---|---|--|
| Wade Edward Wittman 2320 Kentuck Court Naperville, IL 60564-4340 | Bellock & Coogan, Ltd 110 Jorie Blvd, Ste 210 Oak Brook, IL 60523 | | Disputed | 1,800,000.00 |
| Inland Revenue Department Revenue Tower 5 Gloucester Road, Wan Chai Hong Kong, | | | Disputed Subject to Setoff | 774,464.39 |
| Trademarking Resources, Inc. Attn: Chrisine Kage 5710 Bella Rose Blvd, Ste 100 Clarkston, MI 48348 | | | | 39,451.30 |
| AutoTech Sales, Inc. Aka Shermin Lin 2800 Miller Street, Ste. #A San Leandro, CA 74577 | | | Disputed | 37,554.40 |
| The Beanstalk Group 28 East 28th Street New York, NY 10016 | The Beanstalk Group P.O. Box 672157 Detroit, MI 48267 | | | 12,160.00 |
| Source Interlink 27500 Riverview Center Blvd Bonita Springs, FL 34134 | | | | 10,000.00 |
| Mountcastle Insurance P.O. Box 1937 Lexington, NC 27293-1937 | | | | 8,300.48 |
| Guilford County Tax Department P.O. Box 71072 Charlotte, NC 28272 | | | Contingent | 7,836.31 |
| Capital Recovery Corporation P.O. Box 1008 Alpharetta, GA 30009-1008 | Nascar P.O. Box 2875 Daytona Beach, FL 32120-2875 | | | 4,324.45 |
| Benton County Tax Collector 215 E Central Ave Bentonville, AR 72712 | | | | 4,046.14 |
| First Link Technology, Inc. 4260 East Evan Avenue Denver, CO 80222 | | | | 2,548.27 |
| AT&T P.O. Box 5001 Carol Stream, IL 60197-5001 | | | | 1,880.30 |
| RMS One Land Mark East How Ming Street Kwun Ton, Lowloon, | | | | 1,694.08 |

| | | |
|---|------------|----------|
| Brand Sense Partners, LLC 10100 Santa Monica Blvd Los Angeles, CA 90067 | | 1,252.11 |
| Vantage Point 224 Main Street, 1st Floor Salem, NH 03079 | | 1,218.80 |
| Gonzales And Associates 1100 Trinity Avenue High Point, NC | | 900.00 |
| City Of High Point P.O. Box 10039 High Point, NC 27261 | Contingent | 773.29 |
| OTS-USA P.O. Box 19413 Charlotte, NC 28219 | | 500.00 |
| Comer Sanitary Services, Inc. P.O. Box 1083 Lexington, NC 27293 | Contingent | 467.72 |
| Cleo Communications P.O. Box 15835 Loves Park, IL 61132-5835 | | 448.00 |

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I 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: January 4, 2010 Signature /s/ Walter David Dial, III
of Debtor Walter David Dial, III

Date: January 4, 2010 Signature /s/ Lorina Jewelene Dial
of Joint Debtor Lorina Jewelene Dial
(if any)