IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

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In re:)	Chapter 11	
WIND CITY PENNA OIL & GAS, LLC, 1)	Case No. 12	()
Debtor.)		

LIST OF CREDITORS HOLDING THE 20 LARGEST UNSECURED CLAIMS

On the date hereof, Wind City Penna Oil & Gas, LLC (the "Debtor"), as debtor-in-possession in the above-captioned case, filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The following is a list of the Debtor's creditors holding the twenty largest unsecured claims (the "Creditor List") based on the Debtor's unaudited books and records as of the petition date. The list has been prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure.

The Creditor List does not include (i) persons who come within the definition of "insider" set forth in section 101(31) of the Bankruptcy Code or (ii) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor amount the holders of the twenty largest unsecured claims. The information contained herein shall not constitute an admission of liability by, nor is it binding on, the Debtor. Moreover, the information herein does not constitute a waiver of the Debtor's rights to contest the validity, priority, or amount of any claim at a later date.

	NAME OF CREDITOR	COMPLETE MAILING ADDRESS, AND EMPLOYEE, AGENT OR DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM	INDICATE IF CLAIM IS CONTINGENT, UNLIQUIDATED, DISPUTED OR SUBJECT TO SETOFF	AMOUNT OF CLAIM (if secured also state value of security)
1.	Keane Brothers, LP	12 Keane Lane Bradford, PA 16701 Attn: Shawn Keane (814) 363-9380	Secured Creditor	Disputed (lien subject to avoidance)	\$1,768,695.29
2.	Gas Field Specialists Inc.	1171 SR 44 Shinglehouse, PA 16748 Attn: Beverly Brabham (814) 698-2122	Trade Creditor		\$ 268,040.99
3.	North Penn Pipe and Supply, Inc.	140 Dorcon Road Suite 150 Warren, PA 16365 Attn: Bob Metzger (814) 723-3200	Trade Creditor		\$ 259,507.89

¹ The last four digits of the Debtor's federal tax identification number are 6637. For purposes of this chapter 11 case, the Debtor's service address is: Wind City Penna Oil & Gas, LLC, 501 Brickell Key Drive, Suite 410, Miami, FL 33131.

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	NAME OF CREDITOR	COMPLETE MAILING ADDRESS, AND EMPLOYEE, AGENT OR DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	NATURE OF CLAIM	INDICATE IF CLAIM IS CONTINGENT, UNLIQUIDATED, DISPUTED OR SUBJECT TO SETOFF	AMOUNT OF CLAIM (if secured also state value of security)
4.	Buchanan Ingersoll & Rooney PC	One Oxford Centre 301 Grant Street, 20th Floor Pittsburgh, PA 15219-1410 Attn: Matt Meade (412) 562-8800	Legal Services		\$ 231,813.58
5.	Thorp, Reed & Armstrong, LLP	PO Box 3300 Pittsburgh PA 15230 Attn: Bob Ridge (412) 394-7711	Legal Services		\$ 198,187.23
6.	Department of Environmental Protection	600 Gateway Drive Mansfield, PA 16933 Attn: Mr. Matthew Nuss (570) 662-0845		Contingent, Unliquidated, and Disputed	-
7.	Wagner, Myers & Sanger, PC	1801 First Tennessee Plaza, Knoxville TN 37901 Attn: Andrew Colocotronis (865) 525-4600	Legal Services		\$ 99,024.07
8.	Mr. Benjamin L. Kocher	209 Adams Avenue Clarks Summit, PA 18411 Attn: Mr. Benjamin L. Kocher	Investment	Disputed	\$ 74,113.87
9.	Dyne Excavating, LLC	3913 RT. 6 West Box 733 Kane, PA 16735 Attn: Steve Dyne (814) 837-6990	Trade Creditor		\$ 47,475.50
10.	Kocjancic Family Limited Partnership	PO Box 475 24 Timber Lane Kane, Pennsylvania, 16735 Attn: Mr. Edward Kocjancie	Investment	Disputed	\$44,917.38
11.	Noros Oil Co.	5 So. Tionesta Avenue, Kane, PA 16735 Attn: Tom Ross Jnr	Trade Creditor		\$ 37,122.89
12.	Wellsboro Industrial Park, LP / Patterson Lumber Co., Inc.	34 Fellows Avenue Wellsboro, Pennsylvania, 16901 Attn: Mr. Matthew S. DeCamp	Investment	Disputed	\$ 22,458.69
13.	Houston Harbaugh	401 Liberty Ave. 22nd Floor Pittsburgh, PA 15222-1005 Attn: Mr. Robert Burnett (412) 281-5060	Legal Services		\$ 8,419.31
14.	Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC	P.O. BOX 4539 Boston, MA 02212-4539 Attn: Rich Kelly (617) 832-6462	Legal Services		\$ 875.55

DECLARATION UNDER PENALTY OF PERJURY CONCERNING LIST OF CREDITORS HOLDING THE 20 LARGEST UNSECURED CLAIMS

I declare under the penalty of perjury that I have read the foregoing list of creditors holding the twenty largest unsecured claims and that it is true and correct to the best of my information and belief.

Dated: July 20, 2012

Brian E. Caiffyn

Authorized Person