

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Middle District of Florida**

In re Land O' Lakes Marine, Inc.

Debtor(s)

Case No. _____

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>
First Citrus Bank 13850 Sheldon Rd. Tampa, FL 33626	First Citrus Bank 13850 Sheldon Rd. Tampa, FL 33626	Guarantor of loan to Brenchel Holdings	Unliquidated	290,000.00
Advanta Bank Corp PO Box 30715 Salt Lake City, UT 84130-0715	Advanta Bank Corp PO Box 30715 Salt Lake City, UT 84130-0715	Credit Card	Unliquidated	26,667.07
Advanta Bank Corp PO Box 30715 Salt Lake City, UT 84130-0715	Advanta Bank Corp PO Box 30715 Salt Lake City, UT 84130-0715	Credit Card - West Coast	Unliquidated	25,000.00
Devin Soldano & Heather Bingham, c/o Ramy N.Fares, PA 1004 US Hwy 19, Ste.201A Holiday, FL 34691	Devin Soldano & Heather Bingham, c/o Ramy N.Fares, PA 1004 US Hwy 19, Ste.201A Holiday, FL 34691	Deposit	Unliquidated Disputed	16,830.00
Malibu Boats, LLC. ONe Malibu Court Merced, CA 95341-8463	Malibu Boats, LLC. ONe Malibu Court Merced, CA 95341-8463	Purchases	Unliquidated	9,588.83
CST Co., Inc. CST Bldg, PO Box 33127 Louisville, KY 40232-3127	CST Co., Inc. CST Bldg, PO Box 33127 Louisville, KY 40232-3127	Purchases	Unliquidated	3,677.48
GMAC PO Box 78252 Phoenix, AZ 85062	GMAC PO Box 78252 Phoenix, AZ 85062	2008 Gmc Yukon XL	Unliquidated	33,349.00 (30,000.00 secured)
Malibu Boats, LLC. ONe Malibu Court Merced, CA 95341-8463	Malibu Boats, LLC. ONe Malibu Court Merced, CA 95341-8463	Purchases	Unliquidated	3,018.79
The Talking Phone Book c/o Credex America 5500 Main St. Buffalo, NY 14221	The Talking Phone Book c/o Credex America 5500 Main St. Buffalo, NY 14221	Services	Unliquidated	2,735.01
Florida Fishing Weekly 1070 E. Indiantown Rd. Suite 200 Jupiter, FL 33477	Florida Fishing Weekly 1070 E. Indiantown Rd. Suite 200 Jupiter, FL 33477	Advertisement	Unliquidated	2,624.00

B4 (Official Form 4) (12/07) - Cont.

In re Land O' Lakes Marine, Inc.

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(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>
Wood Manufacturing Co. Ranger Boats NW 5622 PO Box 1450 Minneapolis, MN 55485-5622	Wood Manufacturing Co. Ranger Boats NW 5622 PO Box 1450 Minneapolis, MN 55485-5622	Critical Vendor	Unliquidated	2,299.39
SL Sports fka Straight Line Sports 17230 NE Sacramento St. Portland, OR 97230	SL Sports fka Straight Line Sports 17230 NE Sacramento St. Portland, OR 97230	Purchases	Unliquidated	2,085.41
M&T Credit Services PO Box 37258 Baltimore, MD 21297	M&T Credit Services PO Box 37258 Baltimore, MD 21297	2007 Gmc Canyon	Unliquidated	12,000.00 (10,000.00 secured)
ADT Security Services c/o Barry, Serota & Assoc. PO Box 1008 Arlington Heights, IL 60006	ADT Security Services c/o Barry, Serota & Assoc. PO Box 1008 Arlington Heights, IL 60006	Services	Unliquidated	1,930.00
Dept. of Revenue Accounts Receivable PO Box 6668 Tallahassee, FL 32314	Dept. of Revenue Accounts Receivable PO Box 6668 Tallahassee, FL 32314	Sales Tax November 2008	Unliquidated	1,914.78
Skier's Choice, Inc. 1717 Henry G. Lane St. Maryville, TN 37801	Skier's Choice, Inc. 1717 Henry G. Lane St. Maryville, TN 37801	Critical Vendor	Unliquidated	1,646.73
Florida Fishing Weekly 1070 E. Indiantown Rd. Suite 200 Jupiter, FL 33477	Florida Fishing Weekly 1070 E. Indiantown Rd. Suite 200 Jupiter, FL 33477	Advertising other store	Unliquidated	1,640.00
Blanchard, Merriam, Adel & Kirkland, PA PO Box 1869 Ocala, FL 34478-1869	Blanchard, Merriam, Adel & Kirkland, PA PO Box 1869 Ocala, FL 34478-1869	Services	Unliquidated	1,231.04
Motion Watersports, Inc. PO Box 97087 Redmond, WA 98073	Motion Watersports, Inc. PO Box 97087 Redmond, WA 98073	Purchases	Unliquidated	1,134.36
EMBARQ c/o RPM 1930 - 220th St., SE, Ste.101 Bothell, WA 98021	EMBARQ c/o RPM 1930 - 220th St., SE, Ste.101 Bothell, WA 98021	Purchases	Unliquidated	837.59

B4 (Official Form 4) (12/07) - Cont.

In re Land O' Lakes Marine, Inc.

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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

I, the President 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 December 8, 2008

Signature /s/ David E. Hipps, Jr.

David E. Hipps, Jr.
President

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.