B4 (Official Form 4) (12/07)

United States Bankruptcy Court Southern District of Florida

In re **Palm Court, 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)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
City of Miami Beach 1700 Convention Center Drive Miami Beach, FL 33139	City of Miami Beach 1700 Convention Center Drive Miami Beach, FL 33139			Unknown
EverBank 11 Oval Drive Suite 107	EverBank 11 Oval Drive Suite 107			Unknown (Unknown
Islandia, NY 11749 Internal Revenue Service Special Procedu 7850 Sw 6th Ct Plantation, FL 33324	Islandia, NY 11749 Internal Revenue Service Special Procedu 7850 Sw 6th Ct Plantation, FL 33324			secured) Unknown
Miami-Dade County Tax Collector 140 West Flagler Street Room 101 Miami, FL 33130	Miami-Dade County Tax Collector 140 West Flagler Street Room 101 Miami, FL 33130			Unknown
State Of Florida Department Of Revenue Po Box 6668 Tallahassee, FL 32314	State Of Florida Department Of Revenue Po Box 6668 Tallahassee, FL 32314			Unknown

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Debtor(s)

Case No.

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]

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

I, the Authorized Officer 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 16, 2012**

Signature /s/ Ronald Bloomberg

Ronald Bloomberg Authorized Officer

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.