

**United States Bankruptcy Court  
Southern District of Illinois**

IN RE:

Case No. \_\_\_\_\_

PJM Enterprises Of Marion, Inc.

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)
<b>Peoples Natl Payment Processing Ctr P. O. Box 887 Mt. Vernon, IL 62864</b>	<b>Brian Frerichs (618) 241-6550</b>	<b>Bank loan</b>		<b>1,358,573.00</b> <b>Collateral: 0.00</b> <b>Unsecured: 1,358,573.00</b>
<b>Internal Revenue Service Cincinnati, OH 45999</b>	<b>Victor R. Pagan (618) 457-3608 x3</b>	<b>Trade debt</b>		<b>1,281,717.85</b>
<b>Phillip Keith McGilton 2103 Windsor Drive Marion, IL 62959</b>	<b>Keith McGilton (618) 993-7852</b>	<b>Trade debt</b>		<b>455,553.29</b>
<b>BlueCross BlueShield PO Box 1186 Chicago, IL 60690-1186</b>	<b>Amalia (800) 541-2768</b>	<b>Trade debt</b>		<b>229,688.73</b>
<b>Liberty Mutual 175 Remittance Drive, Suite 1837 Chicago, IL 60675-1837</b>	<b>Melinda (866) 568-1119 x33906</b>	<b>Trade debt</b>		<b>208,501.00</b>
<b>Brewco Motorsporst, Inc PO Box 37 Central City, KY 42330</b>	<b>Kenneth L Campbell (615) 255-7701</b>	<b>Trade debt</b>	<b>Disputed</b>	<b>169,500.00</b>
<b>Custom Engineering, Inc. P.O. Box 320 656 Hall Street Clay, KY 42404</b>	<b>Sandra D Freeburger (270) 830-0830</b>	<b>Trade debt</b>		<b>150,758.00</b>
<b>AIG 22427 Network Place Chicago, IL 60673-1224</b>	<b>Sussann (800) 645-2259</b>	<b>Trade debt</b>		<b>96,285.00</b>
<b>Williamson County Treasurer 200 West Jefferson Marion, IL 62959</b>	<b>Bruce Troutman (618) 997-1301</b>	<b>Trade debt</b>		<b>79,592.01</b> <b>Collateral: 0.00</b> <b>Unsecured: 79,592.01</b>
<b>IL DEPT OF REVENUE PO BOX 19447 Springfield, IL 62794-9447</b>	<b>Karen Williams (618) 993-7661</b>	<b>Trade debt</b>		<b>78,062.26</b>
<b>Jarrett, Jimmy 505 S. Thomas Christopher, IL 62822</b>	<b>Jimmy Jarrett (618) 724-4795</b>	<b>Trade debt</b>		<b>66,076.42</b>
<b>Zenith Insurance Company 4415 Collections Center Drive Chicago, IL 60693</b>	<b>Keith Easton (800) 440-5020</b>	<b>Trade debt</b>		<b>59,093.00</b>
<b>RayTech 2853 Ken Gray Blvd, Ste 24 West Frankfort, IL 62896</b>	<b>Ray (618) 932-2511</b>	<b>Trade debt</b>		<b>53,364.40</b>

Farmers State Bank 1106 W Deyoung Street Marion, IL 62959	Steve Cook (618) 252-2600	Bank loan	135,535.10 Collateral: 82,434.21 Unsecured: 53,100.89
Red-D-Arc PO Box 532618 Atlanta, GA 30353-2618	John Whitney (314) 631-8490	Trade debt	51,893.50
Evans Bolt & Nut, Inc. 1701 E. Columbia St Evansville, IN 47711	Marc D. Fine (812) 422-9444	Trade debt	47,055.22
Illinois Department Of Employment (IDES) 850 East Madison Street, 2nd Floor Springfield, IL 62702-5603	Lois Cuevas (217) 782-2790	Trade debt	43,366.23
Northwestern Mutual 720 East Wisconsin Ave Milwaukee, WI 53202	Dan Koch (270) 293-6639	Trade debt	38,836.50
American Express Travel Related Services P.O. Box 360001 Ft. Lauderdale, FL 33336-0001	A. Wayne Gill, Esq (561) 454-0301		32,424.24
ESAB PO Box 751267 Charlotte, NC 28275	Shannon (843) 669-4411	Trade debt	31,406.63

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: June 26, 2008 Signature: /s/ Phillip J McGilton

Phillip J McGilton, President  
(Print Name and Title)