

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A Limited Liability Company

I, James W. Brunt, Authorized Agent of the Limited Liability Company as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 1/1/2013

Signature 
Name: James W. Brunt
Title: Authorized Agent

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF INDIANA
Hammond DIVISION**

In re *NIRCO Properties, LLC*Case No.
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).

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)
1 <i>Soil Solutions</i> 20100 CR 19 Goshen IN 46528	Phone: <i>Soil Solutions</i>			\$ 3,500.00
2 <i>Town of Cedar Lake</i> P.O. Box 707 Cedar Lake IN 46303-0707	Phone: <i>Town of Cedar Lake</i> P.O. Box 707 Cedar Lake IN 46303-0707			\$ 998.50
3 <i>Archer Bank</i> 4970 S. Archer Ave Chicago IL 60632	Phone: <i>Archer Bank</i> 4970 S. Archer Ave Chicago IL 60632		*Value: Net Unsecured: *Prior Liens Exist	\$ 400,000.00 \$ 1,500,000.00 \$ 0.00
4 <i>JSS Properties, LLC</i> % A Sabato Crown Point IN 46307	Phone: <i>JSS Properties, LLC</i> % A Sabato Crown Point IN 46307		Value: Net Unsecured:	\$ 790,000.00 \$ 1,500,000.00 \$ 0.00
5 <i>Lake County Indiana</i> 2293 North Main Street Crown Point IN 46307	Phone: <i>Lake County Indiana</i> 2293 North Main Street Crown Point IN 46307		*Value: Net Unsecured: *Prior Liens Exist	\$ 0.00 \$ 1,500,000.00 \$ 0.00