B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Maryland

In re **WSG Arundel One, LLC** 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) *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]*
Anne Arundel County P.O. Box 427 Annapolis, MD 21404	**Anne Arundel County P.O. Box 427 Annapolis, MD 21404**	**Property taxes**		**10,232.53**
Eric D. Sheppard 180 Bal Cross Drive Miami Beach, FL 33154	**Eric D. Sheppard 180 Bal Cross Drive Miami Beach, FL 33154**	**Indemnity and Guaranty Agreement**	**Contingent Unliquidated**	**Unknown**
Gray & Associates, LLC 401 Headquarters Drive Suite 205 New Millersville, MD 21108	**Gray & Associates, LLC 401 Headquarters Drive Suite 205 New Millersville, MD 21108**	**Receivership fees**		**Unknown**
Jeffrey Graff 5080 Alton Road Miami Beach, FL 33140	**Jeffrey Graff 5080 Alton Road Miami Beach, FL 33140**	**Indemnity and Guaranty Agreement**	**Contingent Unliquidated**	**Unknown**
Mark Burgin 20515 NE 19th Court Miami, FL 33179	**Mark Burgin 20515 NE 19th Court Miami, FL 33179**	**Indemnity and Guaranty Agreement**	**Contingent Unliquidated**	**Unknown**
Philip Wolman 160 Casuarina Concourse Miami, FL 33143	**Philip Wolman 160 Casuarina Concourse Miami, FL 33143**	**Indemnity and Guaranty Agreement**	**Contingent Unliquidated**	**Unknown**
WSG Arundel Two, LLC P.O. Box 546918 Miami Beach, FL 33154	**WSG Arundel Two, LLC P.O. Box 546918 Miami Beach, FL 33154**		**Contingent Unliquidated**	**Unknown**
WSG Development Company P.O. Box 546918 Miami Beach, FL 33154	**WSG Development Company P.O. Box 546918 Miami Beach, FL 33154**	**Management services**		**Unknown**

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In re **WSG Arundel One, LLC** Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(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]*

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

I, the Executive Manager 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 11, 2012** Signature **/s/ Eric D. Sheppard**

Eric D. Sheppard
Executive Manager

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.

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