

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Maryland**

In re WSG Hanover Two, 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)	(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>
Column Financial, Inc. Attn: Edmund Taylor 11 Madison Avenue 9th Floor New York, NY 10010	Column Financial, Inc. Attn: Edmund Taylor 11 Madison Avenue New York, NY 10010	Promissory Note	Disputed	2,606,467.00
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 Hanover One, LLC P.O. Box 546918 Miami Beach, FL 33154	WSG Hanover One, LLC P.O. Box 546918 Miami Beach, FL 33154	Indemnity and Guaranty Agreement (Owner)	Contingent Unliquidated	Unknown

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

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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>

**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.