United States Bankruptcy Court Eastern District of Michigan

In re Hawkeye's Grill and Pub, 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)
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]
Arvon Funding Muller, Muller 33233 Woodward Birmingham, MI 48009-0903	Arvon Funding Muller, Muller 33233 Woodward Birmingham, MI 48009-0903	Vending, goods sold		1,433.23
Consumers Energy Company Attn: Michael G. Wilson One Energy Plaza - EP11-451 Jackson, MI 49201-2357	Consumers Energy Company Attn: Michael G. Wilson One Energy Plaza - EP11-451 Jackson, MI 49201-2357			23,000.00
Gordon Food Center Service Arvon Funding, LLC Grand Rapids, MI 49501	Gordon Food Center Service Arvon Funding, LLC Grand Rapids, MI 49501			1,433.23
Internal Revenue Service Special Procedures Staff P.O. Box 330500, Stop 15 Detroit, MI 48232	Internal Revenue Service Special Procedures Staff P.O. Box 330500, Stop 15 Detroit, MI 48232	Federal Withholding tax		27,000.00 (0.00 secured)
Internal Revenue Service Special Procedures Staff P. O. Box 330500, Stop 15 Detroit, MI 48232	Internal Revenue Service Special Procedures Staff P. O. Box 330500, Stop 15 Detroit, MI 48232	Taxes		73,969.06
Internal Revenue Service Special Procedures Staff P.O. Box 330500, Stop 15 Detroit, MI 48232	Internal Revenue Service Special Procedures Staff P.O. Box 330500, Stop 15 Detroit, MI 48232	Federal Withholding taxes		26,998.33
Jackson County Treasurer 120 W.Michigan Avenue Jackson, MI 49201	Jackson County Treasurer 120 W.Michigan Avenue Jackson, MI 49201			39,030.03 (0.00 secured)
Michigan Dept. of Treasury P.O. Box 30168 Collection/Bankruptcy Unit Lansing, MI 48909	Michigan Dept. of Treasury P.O. Box 30168 Collection/Bankruptcy Unit Lansing, MI 48909	State Withholding, Sales Tax		1,144.83
Michigan Dept. of Treasury P.O. Box 30168 Collection Bankruptcy Unit Lansing, MI 48909	Michigan Dept. of Treasury P.O. Box 30168 Collection Bankruptcy Unit Lansing, MI 48909	State Withholding Sales Tax		134,780.13 (0.00 secured)

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(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]
Michigan Dept. of Treasury Collection/Bankruptcy Unit P. O. Box 30168 Lansing, MI 48909-7668	Michigan Dept. of Treasury Collection/Bankruptcy Unit P. O. Box 30168 Lansing, MI 48909-7668	State Withholding, Sales Tax		18,413.46
Michigan Unemployment Insurance Agency Benefit Overpayment P.O. Box 9045 Detroit, MI 48202	Michigan Unemployment Insurance Agency Benefit Overpayment P.O. Box 9045 Detroit, MI 48202	Unemployment contribution		9,872.10 (0.00 secured)
Michigan Unemployment Insurance Agency Benefit Overpayment P.O. Bo 9045 Detroit, MI 48202	Michigan Unemployment Insurance Agency Benefit Overpayment P.O. Bo 9045 Detroit, MI 48202	Unemployment Contribution		2,413.29
Unemployment Insurance Agency Benefit Overpayment P. O. Box 9045 Detroit, MI 48202-9045	Unemployment Insurance Agency Benefit Overpayment P. O. Box 9045 Detroit, MI 48202-9045	Unemployment contribution		10,000.00

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

I, the Managing Partner 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 July 30, 2010

Signature /s/ Paul R. Williams Paul R. Williams Managing Partner

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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