United States Bankruptcy Court Eastern District of Michigan

| In re | J.A. McFall, Inc. | | Case No. | |
|-------|-------------------|-----------|----------|----|
| | | Debtor(s) | 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] |
| Advance Leasing & Finance 720 47th Street West Bradenton, FL 34209 | Advance Leasing & Finance 720 47th Street West Bradenton, FL 34209 | | | 3,426.02 |
| American Color PO Box 426 Hazel Park, MI 48030 | American Color PO Box 426 Hazel Park, MI 48030 | | | 97,606.05 |
| AT&T Advertising PO Box 500452 Saint Louis, MO 63101 | AT&T Advertising PO Box 500452 Saint Louis, MO 63101 | | | 18,818.24 |
| Carquest Auto Parts Stores PO Box 503589 Saint Louis, MO 63150-3589 | Carquest Auto Parts Stores PO Box 503589 Saint Louis, MO 63150-3589 | | | 3,367.90 |
| CBS Outdoor, Inc. c/o Claudio E. lannitelli 111 West Monroe Street, 17th Floor Phoenix, AZ 85003 | CBS Outdoor, Inc. c/o Claudio E. lannitelli 111 West Monroe Street, 17th Floor Phoenix, AZ 85003 | | | 6,386.00 |
| Daniel T. Goode c/o Steven W. Moulton 727 S. Grand Traverse Street Flint, MI 48502 | Daniel T. Goode c/o Steven W. Moulton 727 S. Grand Traverse Street Flint, MI 48502 | | | 53,848.00 |
| Drum Handlers, Inc. 41216 Vincenti Ct. Novi, MI 48375 | Drum Handlers, Inc. 41216 Vincenti Ct. Novi, MI 48375 | | | 8,396.70 |
| Fenton Auto Salvage 1200 Torrey Road Fenton, MI 48430 | Fenton Auto Salvage 1200 Torrey Road Fenton, MI 48430 | | | 4,705.00 |
| Flint Bumper Mart, Inc. PO Box 7023 Flint, MI 48507 | Flint Bumper Mart, Inc. PO Box 7023 Flint, MI 48507 | | | 3,524.75 |
| Genesee Valley Chrysler G-4140 Miller Road Flint, MI 48507 | Genesee Valley Chrysler G-4140 Miller Road Flint, MI 48507 | | | 13,519.90 |
| Grand Blanc Motorcars, LTD 9099 N. Holly Road Grand Blanc, MI 48439 | Grand Blanc Motorcars, LTD 9099 N. Holly Road Grand Blanc, MI 48439 | | | 5,920.50 |

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|------------|----------|-----------|----------------|-------|
| In ro | J.A. | McFall. | Inc | |

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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] |
| J & S Auto Salvage Ince 4068 N. Dort Hwy Flint, MI 48506 | J & S Auto Salvage Ince 4068 N. Dort Hwy Flint, MI 48506 | | | 5,615.00 |
| Keystone Automotive Industries 35660 Clinton Street Wayne, MI 48184 | Keystone Automotive Industries 35660 Clinton Street Wayne, MI 48184 | | | 8,185.17 |
| Mikes Auto Parts 3560 N. Dort Hwy Flint, MI 48506 | Mikes Auto Parts 3560 N. Dort Hwy Flint, MI 48506 | | | 7,273.00 |
| Milosh's Palace 3800 S. Lapeer Road Lake Orion, MI 48359 | Milosh's Palace 3800 S. Lapeer Road Lake Orion, MI 48359 | | | 4,425.67 |
| Patsy Lou 5135 Corunna Road Flint, MI 48532 | Patsy Lou 5135 Corunna Road Flint, MI 48532 | | | 44,433.04 |
| Sherman Restoring Excellence 61166 Van Dyke Road Washington, MI 48094 | Sherman Restoring Excellence 61166 Van Dyke Road Washington, MI 48094 | | | 5,938.94 |
| Showcase Mitsubishi 1242 S. Euclid Ave Bay City, MI 48706 | Showcase Mitsubishi 1242 S. Euclid Ave Bay City, MI 48706 | | | 6,221.53 |
| Single Source c/o Michael Parillo 10683 S. Saginaw Street Grand Blanc, MI 48439 | Single Source c/o Michael Parillo 10683 S. Saginaw Street Grand Blanc, MI 48439 | case #GCD 08-89988-CZ | | 127,372.00 |
| Varisty Lincoln PO Box 633 Novi, MI 48376 | Varisty Lincoln PO Box 633 Novi, MI 48376 | | | 9,992.58 |

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

I, the President 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 | October 3, 2011 | Signature | /s/ James A. McFall |
|------|-----------------|-----------|---------------------|
| | | - | James A. McFall |
| | | | President |

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.