

**United States Bankruptcy Court
Eastern District of Michigan**

In re Jackson GR, Inc. 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>
Ground Round IOC, LLC 15 Main Street, Suite 210 Freeport, ME 04032	Ground Round IOC, LLC 15 Main Street, Suite 210 Freeport, ME 04032			18,601.47
Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	Taxes		9,516.69
JPMorgan Chase Bank, N.A. PO Box 901098 Fort Worth, TX 76101-2098	JPMorgan Chase Bank, N.A. PO Box 901098 Fort Worth, TX 76101-2098	Loan(s)		250,642.53
JPMorgan Chase Bank, N.A. PO Box 901098 Fort Worth, TX 76101-2098	JPMorgan Chase Bank, N.A. PO Box 901098 Fort Worth, TX 76101-2098	Loan(s)		123,472.02
Michigan Dept. of Energy, Labor & Economic Growth Unemployment Insurance Collections 11-500 3024 W. Grand Blvd. Detroit, MI 48202	Michigan Dept. of Energy, Labor & Economic Growth Unemployment Insurance Collections 11-500 Detroit, MI 48202	Unemployment Taxes		9,256.86
Ramco-Gershenson Properties, L.P. 31500 Northwestern Hwy., Suite 300 Farmington, MI 48334	Ramco-Gershenson Properties, L.P. 31500 Northwestern Hwy., Suite 300 Farmington, MI 48334	Judgment		28,196.96
State of Michigan Dept. of Treasury Collection Division PO Box 77929 Detroit, MI 48277-0929	State of Michigan Dept. of Treasury Collection Division PO Box 77929 Detroit, MI 48277-0929	Taxes		256,202.49

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <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 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 March 16, 2012

Signature /s/ Ronald E. Johnston
Ronald E. Johnston
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.