Case 09-15667-DWH Doc 9 Filed 11/03/09 Entered 11/03/09 12:13:28 Desc Main Document Page 1 of 4

B4 (Official Form 4) (12/07)

United States Bankruptcy Court Northern District of Mississippi

| In re | Ernie Lee Jacobsen Donna Jean Jacobsen | | Case No. | 09-15667 |
|-------|---|-----------|----------|----------|
| | | 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] |
| Handmark Land P.O. Box 70 Oakland, MS 38948 | 662-609-0443 | | | \$879,000.00 |
| Bill Cunningham 320 S. Bryant Place Del City, OK 73115 | 405-619-0822 | | | \$661,460.00 |
| Van Eberhard P.O. Box 70 Oakland, MS 38948 | 662-609-0443 | | | \$467,000.00 |
| Sonic Industries P.O. Box 268946 Oklahoma City, OK 73126-8946 | 800-569-6656 \$338,307.04 - Royalties \$15,462.52 - Sign rental, pop kits, F/Chgs) | | | \$353,769.56 |
| Marie Day 1212 Highway 25 South #72 Starkville, MS 39759 | 662-323-9074 | | | \$160,487.00 |
| Ventaire, LLC P.O. Box 410221 Kansas City, MO 64141-0221 | 800-324-5874 | | : | \$97,000.00 |

Case 09-15667-DWH Doc 9 Filed 11/03/09 Entered 11/03/09 12:13:28 Desc Main Document Page 2 of 4

| B4 (Offic | cial Form 4) (12/07) - Cont. |
|-----------|------------------------------|
| | Ernie Lee Jacobsen |
| In re | Donna Jean Jacobse |

| Case No. | |
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| Debtor(s | S |
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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] |
| Γ. E. Lott & Company P.O. Box 471 Columbus, MS 39703 | 662-328-5387 | | | \$89,609.43 |
| Ordermatic P.O. Box 25463 Oklahoma City, OK 73140 | 405-672-1487 x 244 | | | \$76,984.13 |
| Thomas, Kerby & Brown P.O. Box 1404 Columbus, MS 39703 | 662-328-4140 | | | \$64,488.00 |
| Frost, PLLC 425 W. Capitol Avenue, Suite 330 Little Rock, AR 72201 | 501-376-9241 | | | \$20,743.59 |
| Barnes, McGee & Assoc., P.A. 5 River Bend Place, Ste A Flowood, MS 39232-7618 | 601-981-6336 | | | \$20,204.13 |
| The Kullman Firm P.O. Box 827 Columbus, MS 39703 | 504-524-4162 | | | \$16,184.08 |
| American Express P.O. Box 650448 Dallas, TX 75265-0448 | 800-257-0770 | | | \$11,914.00 |
| Cabela's Club Visa P.O. Box 82575 Lincoln, NE 68501-2575 | 800-850-8402 \$6,000.00 - Ernie Jacobsen \$5,835.00 - Donna Jacobsen | | | \$11,835.00 |

Case 09-15667-DWH Doc 9 Filed 11/03/09 Entered 11/03/09 12:13:28 Desc Main Document Page 3 of 4

| B4 (Offi | cial Form 4) (12/07) - Cont. | | | |
|----------|---|-----------|----------|--|
| In re | Ernie Lee Jacobsen Donna Jean Jacobsen | | Case No. | |
| 111 10 | | Debtor(s) | | |

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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| Infinite Energy 7001 SW 24th Avenue Gainesville, FL 32607 | 770-661-1880 | | | \$9,359.25 |
| Nichols, Crowell, Gillis, Cooper & Amos P.O. Box 1827 Columbus, MS 39703 | 662-243-7443 | | 3 | \$9,021.50 |
| GCS Service Inc. 24673 Network Place Chicago, IL 60673-1246 | 651-795-6481 | | | \$8,603.71 |
| Marlin Leasing 300 Fellowship Road Mt. Laurel, NJ 08054 | 888-308-4403, x 4173 | | | \$8,584.30 |
| BancorpSouth Mastercard P.O. Box 4390 Tupelo, MS 38803-4390 | 800-844-2723 | | | \$7,517.13 |
| Lucas Group P.O. Box 406672 Atlanta, GA 30384-6672 | 404-239-5620 | | | \$5,000.00 |

Case 09-15667-DWH Doc 9 Filed 11/03/09 Entered 11/03/09 12:13:28 Desc Main Document Page 4 of 4

| B4 (Off | icial Form 4) (12/07) - Cont. | | | |
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| | Ernie Lee Jacobsen | | Case No. | |
| In re | Donna Jean Jacobsen | | 0,000 | |
| | | Debtor(s) | | |

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS (Continuation Sheet)

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

| | We, Ernie Lee Jacobsen and Don that we have read the foregoing list and that | na Jean Jac it is true and | cobsen, the debtors in this case, declare under penalty of perjuly correct to the best of our information and belief. |
|--------|--|-------------------------------|---|
| Date _ | 11/02/2009 | Signature . | Ernie Lee Jacobsen Debtor |
| Date _ | 11/02/2009 | Signature | Donna Jean Jacobsen Joint Debtor |

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.