

**UNITED STATES BANKRUPTCY COURT
Western District of Michigan**

In re Four Grahams, Inc.,
Debtor

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 and 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>

Keystone Community Bank 107 W. Michigan Avenue Kalamazoo, MI 49007				787,937.19 Collateral FMV 91,073.16
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Keystone Community Bank 107 W. Michigan Avenue Kalamazoo, MI 49007				93,265.00
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(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>
Graham Land Development Enterprise, LLC 7105 Oak Highlands Drive Kalamazoo, MI 49009				79,898.00
Keystone Community Bank 107 W. Michigan Avenue Kalamazoo, MI 49007				138,755.65 Collateral FMV 91,073.16
Internal Revenue Service Centralized Insolvency PO Box 7346 Philadelphia, PA 19101				25,197.92 Collateral FMV 0.00
American Express Account No.: 1007 PO Box 650448 Dallas, TX 75265				11,652.00
Sysco Grand Rapids PO Box 8769 Grand Rapids, MI 49518				8,992.83
Internal Revenue Service Centralized Insolvency PO Box 7346 Philadelphia, PA 19101				8,913.36 Collateral FMV 0.00

(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>
Capital One Bank Account No.: 6547 PO Box 30285 Salt Lake City, UT 84130				4,981.00
Chase Account No.: 1756 PO Box 94014 Palatine, IL 60094				4,593.68
Bar Beverage 4540 East Paris SE Suite A Grand Rapids, MI 49512				4,169.24
Michigan Department of Treasury Dept. 77437 PO Box 77000 Detroit, MI 48277				4,025.65 Collateral FMV 0.00
Deetto Visa Account No.: 7592 PO Box 23060 Columbus, GA 31902				3,824.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date 2/18/14

Signature /s/ Paul C. Graham, Sr.
PAUL C. GRAHAM, SR.,
President