

IN RE:

Case No. _____

PC Hotels, LLC

Chapter **11**

Debtor(s)

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) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
DAYS INN INTERNATIONAL			Disputed	
1 SYLVAN WAY				1,400,000.00
PARSIPANY, NJ 07054				
INTERNAL REVENUE SERVICE	ROYLENE CHAMPEAUX ESQ			460,000.00
30 SEVENTH STREET EAST	ASSISTANT US ATTORNEY			
SUITE 1222	300 SOUTH FOURTH STREET #600			
ST PAUL, MN 55101	MINNEAPOLIS, MN 55415			
DAYS INN WORLDWIDE INC	DANIEL M ELIADES ESQ		Disputed	209,508.44
PO BOX 360536	FORMAN HOLT & ELIADES LLC			
PITTSBURGH, PA 15251-6536	218 ROUTE 17 NORTH			
	ROCHELLE PARK, NJ 07662			
JOHN CRONEN				200,000.00
26890 NOBLE ROAD				
SHORWOOD, MN 55331				
MN DEPARTMENT OF REVENUE				120,000.00
TEN RIVER PARK PLAZA				
ST PAUL, MN 55146				
JERRY KNOBLAUCH	RICHARD W DAVIS ESQ			115,000.00
3251 LOUISIANA AVENUE SOUTH	508 EAST PARKDALE PLAZA			
APARTMENT 302	BUILDING			
MINNEAPOLIS, MN 55426	1660 SOUTH HIGHWAY 100			
	ST LOUIS PARK, MN 55416			
WIELAND INVESTMENTS				60,000.00
PO BOX 1101				
FARGO, ND 58107				
LYON FINANCIAL SERVICES				30,605.00
D/B/A US BANK COUR				
1310 MADRID #100				
MARSHALL, MN 56258				
CLAY COUNTY				26,000.00
807 NORTH 11TH STREET				
MOORHEAD, MN 56560				
MOORHEAD PUBLIC SERVICE				8,779.47
PO BOX 779				
MOORHEAD, MN 56561-0779				
SECURTAIS SECURITY				5,158.27
2701 WEST SUPERIOR STREET				
SUITE 102				
DULUTH, MN 55806				
RICK ELECTRIC INC				5,043.25
3010 24TH AVENUE SOUTH				
MOORHEAD, MN 56561				

AMERIPRIDE 206 NP AVENUE FARGO, ND 58102	3,848.88
WORLD CINEMA INC 9801 WESTHEIMER SUITE 409 HOUSTON, TX 77042-3953	3,696.94
AAA 1000 AAA DRIVE HEATHROW, FL 32746-5063	3,519.00
SAFE MARK PO BOX 102008 ATLANTA, GA 30386-2008	3,097.00
CONCORDIA ATHLETIC DEPARTMENT 901 8TH STREET SOUTH MOORHEAD, MN 56562	1,600.00
WDAY AM PO BOX 2466 FARGO, ND 58107	1,510.00
CLEAR CHANNEL BROADCASTING PO BOX 847423 DALLAS, TX 75284-7423	1,302.00
MIDWEST COCA COLA MOORHEAD SDS 12-1015 PO BOX 86 MINNEAPOLIS, MN 55486	1,229.50

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: December 4, 2008 Signature: /s/ Paul Cronen

Paul Cronen, General Manager

(Print Name and Title)