

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court  
Northern District of Mississippi**

In re Ja-Co Foods, Inc.

Debtor(s)

Case No. 09-16017

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>
Hardmark 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			353,860.56
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

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(Continuation Sheet)

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T. E. Lott & Company P. O. Box 471 Columbus, MS 39703	662-328-5387			89,609.43
Thomas, Kerby & Brown P.O. Box 1404 Columbus, MS 39703	662-328-4140			64,488.00
Frost, PLLC 425 W. Capitol Avenue, Suite 3300 Little Rock, AR 72201	501-376-9241			20,743.59
RBC Centura Bank P.O. Box 1070 Charlotte, NC 28201-1070	800-236-8872			20,530.31
Barnes, McGee and Associates, P.A. 5 River Bend Place, Suite 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
Hagar Restaurant Service Inc. 1229 West Main Street Oklahoma City, OK 73106-7802	405-235-2184			9,284.73
Nichols, Crowell, Gillis, Cooper & Amos P.O. Box 1827 Columbus, MS 39703	662-243-7443			9,021.50

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GCS Service Inc. 24673 Network Place Chicago, IL 60673-1246	651-795-6481			8,603.71
Coca-Cola USA P.O. Box 102190 Atlanta, GA 30368	1-800-638-1985			8,213.50
Marlin Leasing 300 Fellowship Road Mt. Laurel, NJ 08054	888-308-4403, Ext. 4173			8,584.30
Lucas Group P.O. Box 406672 Atlanta, GA 30384-6672	404-239-5620			5,000.00
J.D. Esco, Inc. 3107 25th Avenue Tuscaloosa, AL 35401	205-345-2745			4,962.07
State Systems Inc. P.O. Box 372 Dept. 90 Memphis, TN 38101	901-542-0612			3,189.93

**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 **November 18, 2009**

Signature /s/ Ernie L. Jacobsen  
**Ernie L. Jacobsen**  
**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.*