

**Document Page 1 of 1
United States Bankruptcy Court
Southern District of Mississippi**

IN RE:

Case No. _____

P.C.P.S. Corporation

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)
Community Bank PO Box 265 Laurel, MS 39441		Bank loan	Unliquidated	586,621.57
Knights Franchise Systems Inc. C/O Wyndham Hotel Group, LLC 22 Sylvan Way Parsippany, NJ 07054	Jeffrey L. O'Hara, Esq. C/O Clyde & Co US LLP 200 Campus Dr., Ste. 300 Florham Park, NJ 07932	Trade debt	Unliquidated	364,857.11
Community Bank PO Box 265 Laurel, MS 39441		Bank loan	Unliquidated	269,190.07
Community Bank PO Box 265 Laurel, MS 39441		Bank loan	Unliquidated	147,771.01
US Bancorp Equipment/Finance 13010 SW 68th Parkway Portland, OR 97223		Trade debt	Disputed	60,672.65
Lowes C/O Monarch Recovery Management, Inc. PO Box 21089 Philadelphia, PA 19114-0589	GE Capital Retail Bank PO Box 103014 Roswell, GA 30075	Trade debt	Unliquidated	8,484.73
Capital One Bank (USA), N.A. C/O Northland Group Inc. PO Box 390846 Minneapolis, MN 55439		Trade debt	Unliquidated	3,362.82
Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346		Trade debt	Unliquidated	1,647.31

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: **August 31, 2012**

Signature: **/s/ Bharti Patel**

Bharti Patel, President

(Print Name and Title)