

B4 (Official Form 4) (12/07)

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

In re S&P Enterprises, LLC

Debtor(s)

Case No. 13-51807

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>
Arth, LLC Attn: Atishree S. Patel 10505 Boney Ave., Ste. A D'Iberville, MS 39540	Arth, LLC Attn: Atishree S. Patel 10505 Boney Ave., Ste. A D'Iberville, MS 39540			6,700.00
Blue Bridge Financial, LLC, ISAOA 5500 Main Street, Ste. 260 Buffalo, NY 14221	Blue Bridge Financial, LLC, ISAOA 5500 Main Street, Ste. 260 Buffalo, NY 14221	FF&E		27,108.16
Harrison County Tax Collector Attn: David W. Larosa, Sr. PO Box 1270 Silver Spring, MD 20902	Harrison County Tax Collector Attn: David W. Larosa, Sr. PO Box 1270 Silver Spring, MD 20902	11969 Bobby Eleuterius Blvd. D'Iberville, MS		43,000.00
NewLogic Business Loans, Inc. 300 Ledgewood Pl., Ste. 301 Rockland, MA 02300	NewLogic Business Loans, Inc. 300 Ledgewood Pl., Ste. 301 Rockland, MA 02300	Credit Card Receipts		192,000.00
Pawnee Leasing Corporation 700 Centre Ave. Fort Collins, CO 80526	Pawnee Leasing Corporation 700 Centre Ave. Fort Collins, CO 80526	Carpet/Carpet Supplies		51,216.40
Stone Foundation, LLC 1372 Kensington Drive Biloxi, MS 39530	Stone Foundation, LLC 1372 Kensington Drive Biloxi, MS 39530	Deed of Trust - Real property situated in the NW 1/4 of NW 14, S9, T7S, R9W, City of D'Iberville, Harrison Co., MS, 2nd Judicial District		268,252.58 (Unknown secured)
The Leasing Experts, Inc. 9710 E. Indigo St., Ste. 203 Miami, FL 33157	The Leasing Experts, Inc. 9710 E. Indigo St., Ste. 203 Miami, FL 33157	Signage		10,599.85

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

(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>

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

I, the Managing Member 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 September 16, 2013

Signature /s/ Kishan Shah
 Kishan Shah
 Managing Member

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.