

**UNITED STATES BANKRUPTCY COURT
 Eastern District of North Carolina**

In re James Michael Matheny & Karen Hovis Matheny ,
 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>
Macy's ATTN: Managing Agent P.O. Box 689195 Des Moines, IA 50368-9195				1,109.73
Chase ATTN: Managing Agent P.O. Box 15325 Wilmington, DE 19886-5325				1,744.38

(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>
Belk ATTN: Managing Agent P.O. Box 960012 Orlando, FL 32896-0012				1,748.96
Chase ATTN: Managing Agent P.O. Box 15325 Wilmington, DE 19886-5325				2,706.43
Sam's Club ATTN: Managing Agent P.O. Box 530942 Atlanta, GA 30353-0942				3,604.41
CITI ATTN: Managing Agent P.O. Box 183056 Columbus, OH 43218-3063				4,971.50
Sears Gold Master Card ATTN: Managing Agent P.O. Box 183082 Columbus, OH 43218-3082				8,663.99
Harborside Resort at Atlanatis The Atlanatis Vacation Club P.O. Box 22051 Lake Buena Vista, FL 32830-2051				9,011.68

(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>
Discover Card ATTN: Managing Agent P.O. Box 71084 Charlotte, NC 28272-1084				11,649.77
American Express ATTN: Managing Agent P.O. Box 650448 Dallas, Texas 75265-0448				13,851.85
Chase ATTN: Managing Agent P.O. Box 15325 Wilmington, DE 19886-5325				14,444.44
Home Depo Credit Services ATTN: managing Agent Processing Center Des Moines, IA 50364-0500				25,838.96
FIA Card Services ATTN: Managing Agent P.O. Box 15726 Wilmington, DE 29886-5726				30,861.58
Anderson Brothers Bank ATTN: Managing Agent P.O. Box 310 Mullins, SC 29574-0310				35,000.00

(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>
CITI ATTN: Managing Agent P.O. Box 183056 Columbus, OH 43218-3063				47,609.74
Taunya Land Suite 207 8305 Falls of the Neuse Road Raleigh, NC 27615			Contingent Unliquidated	50,000.00
Richard Moore 2012 Countrywood North Road Raleigh, NC 27615			Contingent Unliquidated	71,869.85
John Pulczuk 4615 Hidden Harbor Lane Raleigh, NC 27615			Contingent Unliquidated	100,000.00
Citi Mortgage ATTN: Managing Agent P.O. Box 183040 Columbus, OH 43218-3040				654,245.00 Collateral FMV 400,000.00
Anderson Brothers Bank ATTN: Managing Agent P.O. Box 310 Mullins, SC 29574-0310				300,000.00 Collateral FMV 0.00

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the answers contained in the foregoing list of twenty largest unsecured creditors and that it is true and correct to the best of my knowledge, information and belief.

Date 8/11/2009

Signature /s/ James Michael Matheny
JAMES MICHAEL MATHENY

Date 8/11/2009

Signature /s/ Karen Hovis Matheny
of Joint Debtor KAREN HOVIS MATHENY