

**United States Bankruptcy Court
Middle District of North Carolina**

In re DeCoro USA, Ltd.

Case No. _____

Debtor

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

| (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> |
| Branch Banking and Trust Company 200 S. College St., Suite 750 Charlotte, NC 28202 | | | | \$571,929.00 |
| | | | | SECURED VALUE: \$2,259,100.00 |
| Hugh Hannon 104 Derry Court McDonough, GA 30252 | | | DISPUTED | \$48,561.20 |
| Kathy Hannon 104 Derry Court McDonough, GA 30252 | | | DISPUTED | \$34,832.53 |
| Baker & McKenzie LLP 1 Prudential Plaza Chicago, IL 60601 | | | | \$375,788.38 |
| Luce, Forward, Hamilton & Scripps, LLP 600 West Broadway Suite 2600 San Diego, CA 92101-9866 | | | | \$110,799.57 |
| RC Willey Home Furnishings 2301 South 300 West Salt Lake City, UT 84104 | | | | \$90,290.00 |

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| Union Pacific Railroad 1400 Douglas Street Omaha, NE 68179 | | | | \$84,850.00 |
| Able Body Labor 3040 Gulf To Bay Blvd. Clearwater, FL 33759 | | | | \$71,088.83 |
| AC Corporation PO Box 16367 Greensboro, NC 27416-0367 | | | | \$25,746.89 |
| Koehnhen's Interiors 76 Kamehameha Ave. Hilo, HI 96720 | | | | \$21,704.00 |
| Thyssenkrupp Elevator 103 East JJ Drive Greensboro, NC 27406 | | | | \$20,964.00 |
| Mediterranean Shipping Company (USA Governor's Ridge Office Park 1640 Powers Ferry Road - Building 2 Suite 200 Marietta, GA 30067 | | | | \$20,052.00 |

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| BNSF Railway 176 East Fifth Street St. Paul, MN 55101 | | | | \$15,839.60 |
| Total Leather Care of FL PO Box 245626 Pembroke Pines, FL 33024 | | | | \$14,390.00 |
| Banner Advertising 23305 E. Knox Avenue Liberty Lakes, WA 99019 | | | | \$12,181.53 |
| Intermodal Bridge Transport, Inc. 5550 Porsche Boulevard International Commerce Park North Charleston, SC 29418 | | | | \$12,130.00 |
| China Ocean Shipping (Canada) Inc. Suite 2288, Four Bentall Centre 1055 Dunsmuir Street Vancouver, BC V7X 1K8 | | | | \$10,112.50 |
| Central Warehouse PO Box 821 High Point, NC 27261-0821 | | | | \$9,865.00 |

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| Furniture First 6041 Linglestown Rd, Suite 101 arrisburg, PA 17112 | | | | \$9,797.96 |
| Leggett & Platt L&P Financial Services PO Box 198747 Atlanta, GA 30384-8747 | | | | \$9,586.32 |
| Venable LLP PO Box 630798 Baltimore, MD 21263-0798 | | | | \$9,436.33 |
| Reed Business Information PO Box 7247-7026 Philadelphia, PA 19170 | | | | \$6,000.00 |
| Dixon Hughes PLLC PO Box 3049 Asheville, NC 28802 | | | | \$5,500.00 |

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

I, Michael DuFrayne, Designated Officer 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:

May 12, 2009

Signature:

Michael DuFrayne

Michael DuFrayne , Designated Officer

(Print Name and Title)

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.