

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Eastern District of Pennsylvania**

In re Cooper-Booth Management Company, Inc.

Debtor(s)

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; 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>
Maryland Comptroller of the Treasury Alcohol & Tobacco Tax Unit P.O. Box 2999 Annapolis, MD 21404-2999				7,438,500.00
PA Department of Revenue Strawberry Square 4th and Walnut Streets Harrisburg, PA 17128-1210				3,330,768.00
New York State Department of Tax & Finan Division of Treasury 110 State Street Floor 2 Albany, NY 12207				3,140,324.74
Delaware Division of Revenue P.O. Box 8750 Wilmington, DE 19899-8750				1,563,285.93
State of New Jersey P.O. Box 046 Trenton, NJ 08646				907,325.34
Virginia Department of Taxation P.O. Box 1115 Richmond, VA 23218-1115				643,860.00
JCG Foods LLC P.O. Box 71319 Chicago, IL 60694-1319				572,249.74
Hershey Chocolate Co. P.O. Box 640516 Pittsburgh, PA 15264				370,636.05
Green Mountain Coffee Roasters 3109 Water Plant Rd P.O. Box 414159 Knoxville, TN 37914				365,980.99

B4 (Official Form 4) (12/07) - Cont.

In re **Cooper-Booth Management Company, Inc.**
 Debtor(s)

Case No. _____

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>
Commonwealth Brands, Inc. Dept. 8034 Carol Stream, IL 60122-8034				303,106.24
GSM Roofing 345 South Reading Road Ephrata, PA 17552				167,950.00
Coca-Cola Food Service P.O. Box 102703 Atlanta, GA 30368-2703				160,131.46
Kraft Foods, Inc. 22541 Network Place Chicago, IL 60673				133,902.82
Inter Continental Cigar 3251 Commerce Parkway Miramar, FL 33025				130,934.48
Liggett Vector Brands Inc. P.O. Box 932623 Atlanta, GA 31193-2623				117,044.93
Nestle Waters North America P.O. Box 277015 Atlanta, GA 30384-7015				116,462.40
Catania-Spagna Corporation P.O. Box 847315 Boston, MA 02284-7315				113,760.00
Regal Commodities 2975 Westchester Ave Purchase, NY 10577				105,189.00
Lorillard P.O. Box 10529 Greensboro, NC 27404-0529				103,730.91
American Snuff Company P.O. Box 2121 Memphis, TN 38159				97,271.47