

B1 (Official Form 1)(12/11)

**United States Bankruptcy Court
District of South Carolina**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Sugar Creek Garden Center, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 26-3518848	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 3354 Highway 160W Fort Mill, SC <div style="text-align: right; margin-top: 5px;"> ZIP Code 29708 </div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; margin-top: 5px;"> ZIP Code </div>
County of Residence or of the Principal Place of Business: York	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;"> ZIP Code </div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; margin-top: 5px;"> ZIP Code </div>

Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

Estimated Liabilities

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

THIS SPACE IS FOR COURT USE ONLY

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Sugar Creek Garden Center, Inc.</p>
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
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Location Where Filed:	Case Number:	Date Filed:
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Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
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District:	Relationship:	Judge:
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<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

Sugar Creek Garden Center, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
 [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
 [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
 Signature of Debtor

X _____
 Signature of Joint Debtor

 Telephone Number (If not represented by attorney)

 Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
 Signature of Foreign Representative

 Printed Name of Foreign Representative

 Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

 Printed Name and title, if any, of Bankruptcy Petition Preparer

 Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

 Address

X _____

 Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. §110; 18 U.S.C. §156.

Signature of Attorney*

X /s/ Robert H. Cooper
 Signature of Attorney for Debtor(s)

Robert H. Cooper #5670
 Printed Name of Attorney for Debtor(s)

The Cooper Law Firm
 Firm Name

3523 Pelham Rd., Suite B
Greenville,, SC 29615

 Address

thecooperlawfirm@thecooperlawfirm.com
864-271-9911 Fax: 864-232-5236

 Telephone Number

December 27, 2012

 Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Jan J. Wallace
 Signature of Authorized Individual

Jan J. Wallace
 Printed Name of Authorized Individual

Owner
 Title of Authorized Individual

December 27, 2012

 Date

**United States Bankruptcy Court
District of South Carolina**

In re Sugar Creek Garden Center, Inc.

Debtor(s)

Case No.

Chapter

11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Jan J. Wallace**, declare under penalty of perjury that I am the **Owner** of **Sugar Creek Garden Center, Inc.**, and that the following is a true and correct copy of the resolutions adopted by the Board of Directors of said corporation at a special meeting duly called and held on the 12th day of December, 2012.

"Whereas, it is in the best interest of this corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Jan J. Wallace**, **Owner** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Jan J. Wallace**, **Owner** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Jan J. Wallace**, **Owner** of this Corporation is authorized and directed to employ **Robert H. Cooper**, attorney and the law firm of **The Cooper Law Firm** to represent the corporation in such bankruptcy case."

Date December 12, 2012

Signed /s/ Jan J. Wallace

Jan J. Wallace

Resolution of Board of Directors
of
Sugar Creek Garden Center, Inc.

Whereas, it is in the best interest of this corporation to file a voluntary petition in the the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Jan J. Wallace, Owner** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Jan J. Wallace, Owner** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Jan J. Wallace, Owner** of this Corporation is authorized and directed to employ **Robert H. Cooper**, attorney and the law firm of **The Cooper Law Firm** to represent the corporation in such bankruptcy case.

Date December 12, 2012

Signed /s/Jan J. Wallace
Jan J. Wallace

Date December 12, 2012

Signed /s/George R. Wallace
George R. Wallace

United States Bankruptcy Court
District of South Carolina

In re Sugar Creek Garden Center, Inc. Debtor(s) Case No. Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

Table with 2 columns: Description of compensation and Amount. Rows include: For legal services, I have agreed to accept (\$ 20,000.00), Prior to the filing of this statement I have received (\$ 20,000.00), Balance Due (\$ 0.00).

2. \$ 1,213.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:

Debtor [checked] Other (specify): [unchecked]

4. The source of compensation to be paid to me is:

Debtor [checked] Other (specify): [unchecked]

5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
d. [Other provisions as needed]

Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.

7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: December 27, 2012

/s/ Robert H. Cooper
Robert H. Cooper
The Cooper Law Firm
3523 Pelham Rd., Suite B
Greenville, SC 29615
864-271-9911 Fax: 864-232-5236
thecooperlawfirm@thecooperlawfirm.com

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of South Carolina**

In re Sugar Creek Garden Center, 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>
Wells Fargo PO BOX 2715 Winston Salem, NC 27103	Wells Fargo PO BOX 2715 Winston Salem, NC 27103			997,747.00 (0.00 secured)
King's Greenhouse Inc 524 Stallings Rd Matthews, NC 28104	King's Greenhouse Inc 524 Stallings Rd Matthews, NC 28104	Supply/Vendor		36,683.00
Wells Fargo Credit Card PO BOX 6426 Carol Stream, IL 60197	Wells Fargo Credit Card PO BOX 6426 Carol Stream, IL 60197			26,010.00
BWI PO BOX 1410 Greer, SC 29652	BWI PO BOX 1410 Greer, SC 29652			12,736.00
Border Concepts Inc 1338 Hundred Oaks Dr Suite G Charlotte, NC 28217	Border Concepts Inc 1338 Hundred Oaks Dr Suite G Charlotte, NC 28217			11,122.00
York County Tax Collector PO Box 116 York, SC 29745	York County Tax Collector PO Box 116 York, SC 29745	Property taxes		7,669.00
Bank of America P.O. Box 15726 Wilmington, DE 19886-5726	Bank of America P.O. Box 15726 Wilmington, DE 19886-5726			7,423.00
Panoramic Farm Inc 3110n Tarlton Mill Rd Marshville, NC 28103	Panoramic Farm Inc 3110n Tarlton Mill Rd Marshville, NC 28103			7,327.00
Chase Credit Card PO BOX 15153 Wilmington, DE 19886	Chase Credit Card PO BOX 15153 Wilmington, DE 19886			5,448.00
Kelley Shearer C/O Brad Jordan PO BOX 11785 Rock Hill, SC 29731	Kelley Shearer C/O Brad Jordan PO BOX 11785 Rock Hill, SC 29731			5,000.00
Hackney Nursery Company PO BOX 160 Greensboro, FL 32330	Hackney Nursery Company PO BOX 160 Greensboro, FL 32330			4,898.00

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

In re Sugar Creek Garden Center, Inc.

Case No. _____

Debtor(s)

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>
Lotus International 5 Dairy Pak Rd Athens, GA 30607	Lotus International 5 Dairy Pak Rd Athens, GA 30607			4,340.00
Johnson Nursery Company 985 Johnson Nursery Rd Willard, NC 28478	Johnson Nursery Company 985 Johnson Nursery Rd Willard, NC 28478			4,025.00
Earth & Woods 1940 Hwy 160W Fort Mill, SC 29708	Earth & Woods 1940 Hwy 160W Fort Mill, SC 29708	Judgment ????? Is it??		3,523.00 (0.00 secured)
Pender Nursery Inc PO BOX 155 Garner, NC 27529	Pender Nursery Inc PO BOX 155 Garner, NC 27529			3,143.00
Lowes Business Account PO BOX 530970 Atlanta, GA 30353	Lowes Business Account PO BOX 530970 Atlanta, GA 30353	credit card		1,896.00
Internal Revenue Service Centralized Insolvency Operation PO Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service Centralized Insolvency Operation PO Box 7346 Philadelphia, PA 19101-7346	Withholding taxes		1,700.00
Johnson Brothers Nursery PO BOX 71 Crossnore, NC 28616	Johnson Brothers Nursery PO BOX 71 Crossnore, NC 28616	estimated		1,500.00
Patapsco Valley Sales and Supply 2700 Hollins Ferry Rd Baltimore, MD 21230	Patapsco Valley Sales and Supply 2700 Hollins Ferry Rd Baltimore, MD 21230			1,246.00
SC Department of Revenue and Taxation P.O. Box 12265 Columbia, SC 29211	SC Department of Revenue and Taxation P.O. Box 12265 Columbia, SC 29211	Sales Taxes		1,200.00

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

I, the Owner 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 December 27, 2012

Signature /s/ Jan J. Wallace
Jan J. Wallace
Owner

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.

LOCAL OFFICIAL FORM 1007-1(b) TO SC LBR 1007-1

United States Bankruptcy Court
District of South Carolina

In re Sugar Creek Garden Center, Inc. Debtor(s) Case No. Chapter 11

CERTIFICATION VERIFYING CREDITOR MATRIX

The above named debtor, or attorney for the debtor if applicable, hereby certifies pursuant to South Carolina Local Bankruptcy Rule 1007-1 that the master mailing list of creditors submitted either on computer diskette, electronically filed via CM/ECF, or conventionally filed in a typed hard copy scannable format which has been compared to, and contains identical information to, the debtor's schedules, statements and lists which are being filed at this time or as they currently exist in draft form.

Master mailing list of creditors submitted via:

- (a) computer diskette
(b) scannable hard copy (number of sheets submitted)
(c) X electronic version filed via CM/ECF

Date: December 27, 2012

/s/ Jan J. Wallace
Jan J. Wallace/Owner
Signer/Title

Date: December 27, 2012

/s/ Robert H. Cooper
Signature of Attorney
Robert H. Cooper
The Cooper Law Firm
3523 Pelham Rd., Suite B
Greenville,, SC 29615
864-271-9911 Fax: 864-232-5236
Typed/Printed Name/Address/Telephone

#5670
District Court I.D. Number

1st Americard
6100 Fairview Road
Charlotte NC 28210

Bank of America
P.O. Box 15726
Wilmington DE 19886-5726

Barfield Grading
PO BOX 10940
Rock Hill SC 29731

Berry Family of Nurseries
7309 Solution Center
Chicago IL 60677

Border Concepts Inc
1338 Hundred Oaks Dr
Suite G
Charlotte NC 28217

BWI
PO BOX 1410
Greer SC 29652

Carolina Fresh Farms
4372 Old York Rd
Rock Hill SC 29732

Charlotte Observer
PO Box 43
Raleigh NC 27602

Chase Credit Card
PO BOX 15153
Wilmington DE 19886

DHEC Environmental Quality Control
2600 Bull Street
Columbia SC 29201

Earth & Woods
1940 Hwy 160W
Fort Mill SC 29708

Fairy Gardening
2889 14th St SE
Loveland CO 80537

First Data
5565 Glenridge Connector NE
Atlanta GA 30342

Ganz USA LLC
60 Industrial Parkway
Cheektowga NY 14227-9903

George and Jan Wallace
3354 Highway 160 W
Fort Mill SC 29708

Hackney Nursery Company
PO BOX 160
Greensboro FL 32330

Hart Seed CO
304 Main St
Wethersfield CT 06109

Ian Baldwin
PO BOX 1146
Elk Grove CA 95759

Internal Revenue Service
Centralized Insolvency Operation
PO Box 7346
Philadelphia PA 19101-7346

James W. Poag, Jr., Esquire
116 Pineview Road
West Columbia SC 29171

Johnson Brothers Nursery
PO BOX 71
Crossnore NC 28616

Johnson Nursery Company
985 Johnson Nursery Rd
Willard NC 28478

Kelley Shearer
C/O Brad Jordan
PO BOX 11785
Rock Hill SC 29731

King's Greenhouse Inc
524 Stallings Rd
Matthews NC 28104

Levy Diamond Bello & Assoc
PO Box 352
Milford CT 06460

Lotus International
5 Dairy Pak Rd
Athens GA 30607

Lowe's Business Account
PO BOX 530970
Atlanta GA 30353

Panoramic Farm Inc
3110n Tarlton Mill Rd
Marshville NC 28103

Patapsco Valley Sales and Supply
2700 Hollins Ferry Rd
Baltimore MD 21230

Pender Nursery Inc
PO BOX 155
Garner NC 27529

SC Department of Revenue and Taxation
P.O. Box 12265
Columbia SC 29211

SC Dept. of Employment & Workforce
P.O. Box 7103
Columbia SC 29202

Simpson Nurseries
PO BOX 160
Monticello FL 32345

Southern Ice Cream
1225 Upper Asbury Ave
Charlotte NC 28206

The Pottery Patch
412 Tall Pines Rd
West Palm Beach FL 33413

VanBloem Gardens
PO BOX 550
Meridian MS 39302

Waste Managment
PO BOX 352
Milford CT 06460

Wells Fargo
PO BOX 2715
Winston Salem NC 27103

Wells Fargo
SBA Lending
MAC T5600-015
4406 Piedras Dr. West Ste 100
San Antonio TX 78228

Wells Fargo Credit Card
PO BOX 6426
Carol Stream IL 60197

Wyatt-Quarles Seed Co
PO BOX 739
Garner NC 27529

York County Tax Collector
PO Box 116
York SC 29745

Z Plants
PO BOX 30547
Charleston SC 29417

**United States Bankruptcy Court
District of South Carolina**

In re Sugar Creek Garden Center, Inc. Debtor(s) Case No. _____ Chapter 11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Sugar Creek Garden Center, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

December 27, 2012
Date

/s/ Robert H. Cooper
Robert H. Cooper
Signature of Attorney or Litigant
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