Case 4:14-bk-12256 Doc 3 Filed 05/27/14 Entered 05/27/14 15:39:17 Desc Main Document Page 1 of 2

B4 (Official Form 4) (12/07)

United States Bankruptcy Court Eastern District of Tennessee

| In re | The Burroughs-Ross-Colville Company, LLC | | Case No. | |
|-------|--|-----------|----------|----|
| | | Debtor(s) | 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) |
|--|---|---|---|---|
| Name of creditor and complete mailing address including zip code | Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.) | Indicate if claim is contingent, unliquidated, disputed, or subject to setoff | Amount of claim [if secured, also state value of security] |
| IRS CNTRLZD INSOLVENCY OPRTN PO BOX 7346 PHILADELPHIA, PA 19101-7346 | IRS CNTRLZD INSOLVENCY OPRTN PO BOX 7346 PHILADELPHIA, PA 19101-7346 | taxes | | 200,000.00 |
| First National Bank of McMinnville 200 E Main St McMinnville, TN 37110 | First National Bank of McMinnville 200 E Main St McMinnville, TN 37110 | unsecured business loan | | 100,000.00 |
| Mayfield Lumber Co PO Box 848 McMinnville, TN 37111 | Mayfield Lumber Co PO Box 848 McMinnville, TN 37111 | | | 93,794.83 |
| Warren Co Trustee 201 Locust St McMinnville, TN 37110 | Warren Co Trustee 201 Locust St McMinnville, TN 37110 | property taxes | | 70,000.00 |
| City of McMinnville 101 E Main St McMinnville, TN 37110 | City of McMinnville 101 E Main St McMinnville, TN 37110 | property taxes | | 60,000.00 |
| Carter Hickory Mill 532 Old Cookeville Rd Sparta, TN 38583 | Carter Hickory Mill 532 Old Cookeville Rd Sparta, TN 38583 | | | 23,795.82 |
| TN DEPT LBR WRK FRC DEV C/O TN ATTY GEN BK UNIT PO BOX 20207 NASHVILLE, TN 37202 | TN DEPT LBR WRK FRC DEV C/O TN ATTY GEN BK UNIT PO BOX 20207 NASHVILLE, TN 37202 | unemployment taxes | | 19,619.00 |
| Evans Lumber Co PO Box 365 Manchester, TN 37355 | Evans Lumber Co PO Box 365 Manchester, TN 37355 | | | 19,384.40 |
| LOWES PO BOX 103104 Roswell, GA 30076 | LOWES PO BOX 103104 Roswell, GA 30076 | | | 13,660.77 |
| Wilcher's Quality Metal & Building Supp 5770 Sparta Hwy Rock Island, TN 38581 | Wilcher's Quality Metal & Building Supp 5770 Sparta Hwy Rock Island, TN 38581 | | | 9,937.92 |

Case 4:14-bk-12256 Doc 3 Filed 05/27/14 Entered 05/27/14 15:39:17 Desc Main Document Page 2 of 2

| B4 (Offic | rial Form 4) (12/07) - Cont. | | |
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| In re | The Burroughs-Ross-Colville Company, LLC | Case No. | |
| | Debtor(s) | | |

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

| (1) | (2) | (3) | (4) | (5) |
|--|---|---|---|---|
| Name of creditor and complete mailing address including zip code | Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.) | Indicate if claim is contingent, unliquidated, disputed, or subject to setoff | Amount of claim [if secured, also state value of security] |
| Warren Farmers Co-op Box 1 Manchester Hwy McMinnville, TN 37110 | Warren Farmers Co-op Box 1 Manchester Hwy McMinnville, TN 37110 | | | 9,881.18 |
| Bankcard Center PO Box 569200 Dallas, TX 75356 | Bankcard Center PO Box 569200 Dallas, TX 75356 | | | 8,500.00 |
| Hermitage Hardwood c/o Ryan Moore, Atty 115 N Spring St McMinnville, TN 37110 | Hermitage Hardwood c/o Ryan Moore, Atty 115 N Spring St McMinnville, TN 37110 | | | 7,934.67 |
| STATE OF TENNESSEE 8TH AVE NORTH Nashville, TN 37207 | STATE OF TENNESSEE 8TH AVE NORTH Nashville, TN 37207 | Annual envirionmental tax | | 7,500.00 |
| TFA Selective Work Comp Group PO Box 290693 Nashville, TN 37229 | TFA Selective Work Comp Group PO Box 290693 Nashville, TN 37229 | | | 4,821.10 |
| Griggs & Maloney, Inc PO Box 2968 Murfreesboro, TN 37133 | Griggs & Maloney, Inc PO Box 2968 Murfreesboro, TN 37133 | | | 2,990.00 |
| CarQuest Auto Parts of McMinnville PO Box 404875 Atlanta, GA 30384 | CarQuest Auto Parts of McMinnville PO Box 404875 Atlanta, GA 30384 | | | 1,432.57 |
| Cumberland Technical Services 2820 Valley Brook PI Nashville, TN 37215 | Cumberland Technical Services 2820 Valley Brook PI Nashville, TN 37215 | | | 1,316.46 |
| Environmental Science Corp PO Box 569 Mount Juliet, TN 37121 | Environmental Science Corp PO Box 569 Mount Juliet, TN 37121 | | | 460.74 |
| | | | | |

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

I, the Managing Partner 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 27, 2014 | Signature | /s/ Mark Harris Jacobs |
|------|--------------|-----------|------------------------|
| | | - | Mark Harris Jacobs |
| | | | Managing Partner |

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.