

Fill in this information to identify the case:

Debtor name Regal Petroleum Company, Inc.
 United States Bankruptcy Court for the: EASTERN DISTRICT OF
 TENNESSEE, NORTHERN
 DIVISION
 Case number (if known): _____

Check if this is an
 amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Heil Trailer 3808 Bells Ln Louisville, KY 40211-2151		Leases				\$18,000.00
Internal Revenue Service Centralized Insolvency Operations PO Box 7346 Philadelphia, PA 19101-7346		Payroll Taxes				\$700,000.00
Kentucky Department of Revenue 501 High St Frankfort, KY 40601-2103		Payroll Taxes				\$100,000.00
Knox County Trustee PO Box 70 Knoxville, TN 37901-0070		Property Taxes				\$10,233.82
Merchant Cash & Capital 460 Park Ave S Fl 10 New York, NY 10016-7315		Loan				\$45,000.00
Palmer Leasing 2575 Tobey Dr Indianapolis, IN 46219-1415		Leases				\$15,000.00

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Name

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Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Post Trailer Repairs, Inc. 1905 Sutherland Ave Knoxville, TN 37921-5807		Leases				\$15,000.00
Vinland Energy 2704 Old Rosebud Rd Ste 320 Lexington, KY 40509-8631		Vendor				\$200,000.00
Webb Trailer PO Box 907 Catlettsburg, KY 41129-0907		Repairs				\$6,000.00
Worldwide Equipment 107 WE Dr Prestonsburg, KY 41653-8809		Leases				\$150,000.00