UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF TENNESSEE

In re	Mountain	Glacier,	LLC		Case No.	
					Chapter	<i>1. 1.</i>
				Debtor(s)	3	

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 and Fed. R. Bankr. P. 1007(m).

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)
1 Nestle Waters	Phone: Nestle Waters 900 Long Ridge Rd.			\$ 580,000.00
Bldg 2, N.W.N.A. Stamford CT 06902-1138	Bldg 2, N.W.N.A. Stamford CT 06902-1138			
2 Jay Peterson Trust 330 Lake Valley Dr. Franklin TN 37069	Phone: Jay Peterson Trust 330 Lake Valley Dr. Franklin TN 37069			\$ 210,000.00
3 Evansville Bottling 709 Oak Hill Rd. Evansville IN 47711	Phone: Evansville Bottling c/o Myra Peterson 709 Oak Hill Rd. Evansville IN 47711			\$ 200,000.00
4 Cheng Cohen LLC 311 N. Aberdeen, Ste 400 Chicago IL 60607	Phone: Cheng Cohen LLC c/o Fredric A. Cohen 311 N. Aberdeen, Ste 400 Chicago IL 60607			\$ 87,000.00
5 Penske Truck Leasing P.O. Box 827380 Philadelphia PA 19182-7380	Phone: Penske Truck Leasing c/o Sean McCartney P.O. Box 827380 Philadelphia PA 19182-7380			\$ 86,000.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee,	Nature of Claim (Trade Debt, Bank Loan,	Indicate if Claim is Contingent, Unliquidated,	Amount of Claim (If Secured Also State Value of Security)	
	Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Government Contract, etc.)	Disputed, or Subject to Setoff		
6	Phone:			\$ 53,000.00	
Lacas Coffee Co.	Lacas Coffee Co.				
	c/o Kevin Coughlan				
7950 National Hwy.	7950 National Hwy.				
Pennsauken NJ 08110	Pennsauken NJ 08110				
7	Phone:			\$ 52,000.00	
Creditors Collection	Creditors Collection				
Bureau, Inc.	Bureau, Inc.				
c/o Sue	c/o Sue				
Kankakee IL 60901	Kankakee IL 60901				
8	Phone:			\$ 50,000.00	
Oak Capital Group, Inc.	Oak Capital Group, Inc.				
	c/o Andre Ext. 1002				
6320 Canoga Ave, Ste 650	6320 Canoga Ave, Ste 650		:	-	
Woodland Hills CA 91367	Woodland Hills CA 91367				
9	Phone:			\$ 42,000.00	
New York State Sales Tax	New York State Sales Tax		***		
Processing	Processing				
P.O. Box 15172	P.O. Box 15172				
Albany NY 12212-5172	Albany NY 12212-5172				
10	Phone:			\$ 38,000.00	
Burke Montague & Associates	Burke Montague & Associates c/o Ray Raymond				
253 West Broadway	253 West Broadway				
Bradley IL 60915	Bradley IL 60915			b.	
11	Phone:			\$ 36,000.00	
Chudy Paper Co.	Chudy Paper Co.			-	
	c/o Dennis			S. C.	
2615 Walden Avenue	2615 Walden Avenue				
Buffalo NY 14225	Buffalo NY 14225		***************************************		
12	Phone:			\$ 25,000.00	
Maguire Properties, Inc.	Maguire Properties, Inc.				
	c/o Dennis Maguire				
	770 Rock Beach Rd.				
770 Rock Beach Rd.	770 ROCK Deach Rd.	1	i	1	

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete Mailing Address Including Zip Code 13 Allied Purchasing	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted Phone: Allied Purchasing c/o Kari	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) \$ 23,000.00
P.O. Box 1249 Mason City IA 50402	P.O. Box 1249 Mason City IA 50402			
mason City IA 50402	mason CILY IA 30402			
14 Fifth Third Bank 424 Church St. Nashville TN 37219	Phone: Fifth Third Bank 424 Church St. Nashville TN 37219			\$ 20,000.00
15 Direct Capital Corporation	Phone: Direct Capital Corporation c/o Richard Solito			\$ 19,000.00
155 Commerce Way Portsmouth NH 03801	155 Commerce Way Portsmouth NH 03801			
16 Premium Waters Inc. NW, 7996, P.O. Box 1450 Minneapolis MN 55485-7996	Phone: Premium Waters Inc. c/o Mark Lindblom NW, 7996, P.O. Box 1450 Minneapolis MN 55485-7996			\$ 18,000.00
17 Franklin Terminals 212 Ohio St.	Phone: Franklin Terminals Attn: Michael F. Santillo 212 Ohio St.			\$ 16,000.00
Buffalo NY 14204	Buffalo NY 14204			

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

Ι,			1	of the	Individual	Debtor named
as debtor in this case, declare u they are true and correct to the b			egoing List of Creditors Hold	ding Twenty La	argest Unsecured	Claims and that
Date:	Signature Name:	Mountain Glacier,	LLC			