

Fill in this information to identify the case:Debtor name Regal Row Fina, Inc.United States Bankruptcy Court for the: NORTHERN DISTRICT OF TEXASCase 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 claims 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 the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured 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
1	Internal Revenue Service MC 8420G PO Box 145595 Cincinnati, OH 45250-5595		Payroll & Income Taxes				\$264,000.00
2	KW Commercial Box 1003 Simonton, TX 77467		Business Debt	Contingent Unliquidated Disputed			\$195,000.00
3	Internal Revenue Service MC 8420G PO Box 145595 Cincinnati, OH 45250-5595		Payroll & Income Taxes				\$136,000.00
4	Dallas County Tax Assessor John R. Ames, CTA 500 Elm Street Dallas, TX 75202-3304		Property Taxes				\$20,949.00
5	Weiner, Glass & Reed, L.L.P. 6440 N. Central Expressway Suite 317 Dallas, TX 75206		Business Debt				\$19,950.71

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6	Comptroller of Public Accounts Revenue Accounting Division Bankruptcy Section PO Box 13528		Sales Taxes				\$7,351.00
7	APG&E Electricity 6161 Savoy Drive Suite 500 Houston, TX 77036		Business Debt				\$3,960.00
8	UPTG Tax Services 4025 Woodland Park Blvd. Suite 310 Arlington, TX 76013		Business Debt				\$3,000.00
9	Gordon Food 1300 Gezon Parkway SW Wyoming, MI 49509		Business Debt				\$2,560.00
10	Republic Services 10613 W. Sam Houston Parkway N. Suite 250 Houston, TX 77064		Business Debt				\$1,139.00
11	Atmos Energy PO Box 790311 St. Louis, MO 63179-0311		Business Debt				\$1,034.00
12	Dallas Water 1500 Marilla Dallas, TX 75201		Business Debt				\$650.00
13	Spectrum Business 4145 S. Falkenburg Rd. Riverview, FL 33578		Business Debt				\$460.00

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14	Wand Corporation Cash Register Support & Maintenance 7575 Corporate Way Eden Prairie, MN 55344		Business Debt				\$0.00
15	Waco Carbonic Company, Inc. 431 LaSalle Waco, TX 76706		Business Debt				\$0.00
16	Friedman & Feiger 5301 Spring Valley Road Suite 200 Dallas, TX 75254		Business Debt				\$0.00