

|  |  |   |
|--|--|---|
| <b>PROOF OF CLAIM</b>  |  | <div style="font-size: 2em; font-weight: bold; margin-bottom: 10px;">FILED</div> <div style="font-size: 1.2em; margin-bottom: 10px;">MAR 12 2008</div> <div style="font-size: 3em; font-weight: bold;">BMC</div> <p style="font-size: 0.8em; margin-top: 10px;">If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again</p> <p style="text-align: center; font-weight: bold; margin-top: 5px;">THIS SPACE IS FOR COURT USE ONLY</p> |
| In re<br><b>Cornerstone Ministries Investments, Inc</b>  | Case Number<br><b>08-20355-reb</b>   |   |
| <p><small>NOTE See Reverse for List of Debtors/Case Numbers/ important details This form should not be used to make a claim for an administrative expense arising after the commencement of the case A request for payment of an administrative expense may be filed pursuant to 11 U S C § 503</small></p>  |  |   |
| <b>Name of Creditor and Address</b> the person or other entity to who the debtor owes money or property<br>14327826001125<br><b>EARL T WHEATLEY</b><br><b>ALCY A WHEATLEY</b><br><b>10162 MCCRAW ROAD</b><br><b>MERIDIAN MS 39307</b>  |  | <input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim Attach copy of statement giving particulars<br><br><input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court or BMC Group in this case<br><br><input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the court   |
| Creditor Telephone Number <b>(601) 462-6117</b>  |  | <input type="checkbox"/> Check this box if you are the debtor or trustee in this case<br><br>Check here if this claim <input type="checkbox"/> replaces a previously filed claim dated _____ or <input type="checkbox"/> amends claim number (see reverse) _____  |
| Name and address where payment should be sent (if different from above)<br><b>Earl Wheatley</b><br><b>24430 SR 530, NE</b><br><b>Arlington, WA 98223</b>   |  |   |
| Payment Telephone Number <b>(601) 462-6117</b>   |  |   |
| <b>1 AMOUNT OF CLAIM AS OF DATE CASE FILED</b> \$ <b>15,333.75</b><br><small>If all or part of your claim is secured complete item 4c below however if all of your claim is unsecured do not complete item 4c</small><br><small>If all or part of your claim is entitled to priority complete item 4b</small><br><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim Attach itemized statement of interest or charges   |  |   |
| <b>2 BASIS FOR CLAIM</b><br><b>Money Loaned via Church Bond</b>  |  | <small>(See instructions #2 and #3a on reverse side)</small><br><b>3 LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR</b> <b>Bond # 1537</b><br><small>3a Debtor may have scheduled account as</small>  |
| <b>4 CLASSIFICATION OF CLAIM</b><br><b>4a UNSECURED NONPRIORITY CLAIM</b> Total unsecured nonpriority claim \$ <b>15,333.75</b> <span style="float: right;"><small>DO NOT include the priority portion of your unsecured claim here</small></span><br><b>4b UNSECURED PRIORITY CLAIM</b> Total unsecured priority claim \$ _____ <span style="float: right;"><small>Include ONLY the priority portion of your unsecured claim here</small></span><br><input type="checkbox"/> Check this box ONLY if you have an unsecured claim all or part of which is entitled to priority<br><b>You MUST specify the priority of the claim</b><br><input type="checkbox"/> Domestic support obligations under 11 U S C § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Up to \$2 425* of deposits toward purchase lease or rental of property or services for personal family or household use - 11 U S C § 507(a)(7)<br><input type="checkbox"/> Wages salaries or commissions (up to \$10 950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier 11 U S C § 507(a)(4) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U S C § 507(a)(8)<br><input type="checkbox"/> Contributions to an employee benefit plan 11 U S C § 507(a)(5) <input type="checkbox"/> Other Specify applicable paragraph of 11 U S C § 507(a) ( _____ )<br><small>* Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</small> |  |   |
| <b>4c SECURED CLAIM</b> (See instruction #4c on reverse side)<br>Check the appropriate box if your claim is secured by a lien on property or a right of set off and provide the requested information<br><b>Nature of property or right of setoff</b><br><input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____<br>Total secured claim \$ _____ <span style="float: right;"><small>DO NOT include the priority or unsecured portion of your claim here</small></span><br>Value of Property \$ _____ Annual Interest Rate _____ %<br>Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____ Basis for Perfection _____  |  |   |
| <b>5 CREDITS</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim  |  |   |
| <b>6 SUPPORTING DOCUMENTS</b> Attach redacted copies of supporting doc such as promissory notes purchase orders invoices itemized statements of running accounts contracts court judgments mortgages security agreements You may also attach a summary Attach redacted copies of evidence of perfection of a security interest (See definition of redacted on reverse side) if the documents are not available please explain  |  |   |
| <b>7 DATE-STAMPED COPY</b> DO NOT SEND ORIGINAL DOCUMENTS ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING<br>To receive an acknowledgment of the filing of your claim enclose a stamped self-addressed envelope and copy of this proof of claim   |  |   |
| <b>The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before the Bar date</b>  |  | <b>THIS SPACE FOR COURT USE ONLY</b><br><br><br>00326   |
| <b>BY MAIL TO</b><br>Cornerstone Ministries Investments Inc<br>c/o BMC Group<br>PO Box 900<br>El Segundo CA 90245-0900   |  | <b>BY HAND OR OVERNIGHT DELIVERY TO</b><br>Cornerstone Ministries Investments Inc<br>c/o BMC Group<br>1330 East Franklin Ave<br>El Segundo CA 90245   |
| DATE<br><b>03-07-2008</b>  | SIGNATURE The person filing this claim must sign it Sign and print name and title if any of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above Attach copy of power of attorney if any<br><b>Earl T Wheatley</b> |   |

Penalty for presenting fraudulent claim is a fine of up to \$500 000 or imprisonment for up to 5 years or both 18 U S C §§ 152 AND 3571

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
GAINESVILLE DIVISION**

|                               |   |                             |
|-------------------------------|---|-----------------------------|
| <b>IN RE</b>                  | ) |                             |
|                               | ) | <b>CASE NO 08-20355-reb</b> |
| <b>CORNERSTONE MINISTRIES</b> | ) |                             |
| <b>INVESTMENTS, INC ,</b>     | ) | <b>Chapter 11</b>           |
|                               | ) |                             |
| <b>Debtor</b>                 | ) | <b>JUDGE BRIZENDINE</b>     |

**NOTICE OF COMMENCEMENT OF CHAPTER 11 BANKRUPTCY CASE,  
MEETING OF CREDITORS AND DEADLINES**

A Chapter 11 bankruptcy case concerning the Debtor listed below was filed on February 10, 2008

You may be a creditor of the Debtor **This notice lists important deadlines** You may want to consult an attorney to protect your rights All documents filed in this case may be inspected at the bankruptcy clerk's office at the address listed below NOTE The staff of the bankruptcy clerk's office cannot give legal advice

See page 3 for important explanations

| <b>Debtor</b>                           | <b>Address</b>                                       | <b>Case No</b> | <b>Taxpayer I D</b> |
|---|--|----------------|---------------------|
| Cornerstone Ministries Investments, Inc | 2450 Atlanta Highway, Suite 904<br>Cumming, GA 30040 | 08-20355       | 58-2232313          |

**Meeting of Creditors**

|                      |  |
|----------------------|--|
| <b>Date and Time</b> | March 18, 2008, at 10 00 a m   |
| <b>Location</b>      | Room G-18, Federal Building<br>121 Spring Street, SE<br>Gainesville, Georgia 30501 |

**Deadline to File a Proof of Claim**

No deadline to file a proof of claim has been set. You will receive notice of the deadline when it is set by the Court. See the explanation concerning Claims on page 3. Proofs of claim may be filed with the claims agent approved by the Court at the following address:

|   |   |
|---|---|
| <b><u>By United States Mail</u></b><br>BMC Group<br>Attn: Cornerstone Ministries Investments, Inc<br>P O Box 900<br>El Segundo, California 90245-0900 | <b><u>By Overnight Service or Hand Delivery</u></b><br>BMC Group<br>Attn: Cornerstone Ministries Investments, Inc<br>1330 E Franklin Avenue<br>El Segundo, California 90245 |
|---|---|

For further information or if you have questions regarding this case, please visit the claims agent's website at [www.bmcgroup.com/cornerstoneministries](http://www.bmcgroup.com/cornerstoneministries) or call their toll free number **888-909-0100**.

**PLEASE TAKE NOTICE** that pursuant to Bankruptcy Code § 1111(a), a proof of claim or interest is deemed filed for any claim that appears in the Debtor's Schedules unless the claim is scheduled as disputed, contingent, or unliquidated. The Debtor's Schedules are expected to be filed on or about March 11, 2008. They may be examined during normal business hours at the office of the bankruptcy clerk, whose address appears below.

**Attorneys for the Debtor**

J Robert Williamson, Jr  
John T Sanders, IV  
Scroggins & Williamson  
1500 Candler Building  
127 Peachtree Street, NE  
Atlanta, GA 30303

**Creditors May Not Take Certain Actions**

The filing of a bankruptcy case automatically stays certain collection and other actions against the Debtor and the Debtor's property. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized.

|   |                        |
|---|------------------------|
| <b>Address of the Bankruptcy Clerk's Office</b>   |                        |
| 121 Spring Street South East<br>Room 120<br>Gainesville, Georgia 30501<br>Telephone number (678) 450-2700 |                        |
| Hours Open Monday – Friday, 8 00 a m to 4 00 p m  | Date February 15, 2008 |

## Explanations

**FILING OF CHAPTER 11 BANKRUPTCY CASE** A bankruptcy case under Chapter 11 of the Bankruptcy Code (Title 11, United States Code) has been filed in this court by the debtor listed in this notice, and an order for relief has been entered. Chapter 11 allows a debtor to reorganize or liquidate pursuant to a plan. A plan is not effective unless confirmed by the Court. You may be sent a copy of the plan and a disclosure statement telling you about the plan, and you might have the opportunity to vote on the plan. You will be sent notice of the date of the confirmation hearing, and you may object to confirmation of the plan and attend the confirmation hearing. Unless a trustee is appointed, the debtor will remain in possession of its property and may continue to operate its business.

**CREDITORS MAY NOT TAKE CERTAIN ACTIONS** Prohibited collection actions are listed in Bankruptcy Code § 362. Common examples of prohibited actions include contacting the debtor by telephone, mail, or otherwise to demand repayment, taking actions to collect money or obtain property from the debtor, repossessing the debtor's property, and starting or continuing lawsuits or foreclosures.

**MEETING OF CREDITORS** A meeting of creditors is scheduled for the date, time, and location listed on page 2 of this notice. *The debtor must be present at the meeting to be questioned under oath by creditors.* Creditors are welcome to attend, but are not required to do so. The meeting may be continued and concluded at a later date without further notice.

**CLAIMS** A proof of claim is a signed statement describing a creditor's claim. You may obtain a proof of claim form at any bankruptcy clerk's office. You may look at the schedules that have been or will be filed in this case at the bankruptcy clerk's office. If your claim is scheduled and is *not* listed as disputed, contingent, or unliquidated, it will be allowed in the amount scheduled unless you file a proof of claim or you are sent further notice about the claim. Whether or not your claim is scheduled, you are permitted to file a proof of claim. If your claim is not listed at all or if your claim is listed as disputed, contingent, or unliquidated, then you must file a proof of claim or you might not be paid any money on your claim against the debtor in this bankruptcy case. The Court has not yet set a deadline to file a proof of claim. When a deadline is set, you will be sent another notice.

**NOTICE OF PROCEEDINGS** **As provided in an Order Establishing Notice Procedures dated February 14, 2008, you will not receive notice of all motions and other proceedings in this bankruptcy case unless you file a request with the bankruptcy clerk's office to receive copies of all papers filed in this case.** Even if you do not file a request for copies of all papers, you will still receive notice of the deadline for filing proofs of claim, notice of the deadline for objecting to and of the hearing to consider approval of a disclosure statement, notice of the deadline for accepting or rejecting a plan of reorganization, notice of the deadline for objecting to and of the hearing to consider confirmation of a plan of reorganization, and notice of any paper or proceeding likely to directly affect your interests.

**DISCHARGE OF DEBTS** Confirmation of a Chapter 11 plan may result in discharge of debts, which may include all or part of your debt. See Bankruptcy Code § 1141(d). A discharge means that you may never try to collect the debt from the debtor, except as provided in the plan.

**BANKRUPTCY CLERK'S OFFICE** Any paper that you file in this bankruptcy case should be filed at the bankruptcy clerk's office at the address listed on page 2 of this notice, except that proofs of claim should be filed with BMC Group, Inc., which is acting as the claims agent in this case. The address for BMC Group is listed on page 2 of this notice. You may inspect all papers filed, including the lists of the debtor's property and debts, at the bankruptcy clerk's office.

**LEGAL ADVICE** The staff of the bankruptcy clerk's office cannot give legal advice. You may want to consult an attorney to protect your rights.



February 20, 2008

Earl T Wheatley  
Alcy A Wheatley  
10162 McCraw Road  
Meridian, MS 39307

Dear Valued Investor,

We at Cornerstone Ministries Investments, Inc (“CMI”) value our relationship with our investors greatly. For over 23 years we have served you and many like you, as well as our many borrowers. We are grateful for the partnership we have had with you.

In recent weeks, due to negative conditions in many markets, including the real estate and credit markets, we have been experiencing very tight cash flow and have been unable to pay our current interest and maturing principal. We have been working proactively on a number of fronts to try to address this situation and, above all, to take steps to protect your investments with us. CMI reached a point where a decision had to be made to either default on a small number of bonds, which unfortunately meant that all the bondholders would be affected, or to seek to reorganize under the protection of the court.

After much consultation and deliberation, the Board of Directors believes it is in the best interest of all the investors to seek the protections provided by a voluntary filing for reorganization in the Federal Bankruptcy Court. We believe that this provides the most protection, and gives CMI the opportunity to reorganize.

Filing for voluntary reorganization under Chapter 11 of the Bankruptcy Code means that CMI will have an opportunity to seek to redress the imbalance that has occurred in its operations. A proactive strategy provides us the most flexibility to work with you, and our borrowers, in an effort to rebuild the business that has operated so successfully over the years.

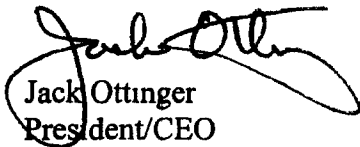
The process of voluntary reorganization is overseen by the Federal Bankruptcy Court, in our case located in Gainesville, Georgia, and the Office of the United States Trustee. During this process, we will be providing information to the Court and, if one is appointed, the creditors’ committee, and proposing a plan to reorganize the company. The exact nature of that plan has not been determined, and there are other necessary steps to be completed before we present a plan for your approval.

We are doing everything we can to work with the Court to expedite our reorganization. We appreciate the hardship this will cause for some investors, and regret it deeply. However, by law, we are limited in our actions at this time and, as a general rule, must treat similarly situated investors equally. As of February 10<sup>th</sup>, your investment with CMI will be put "on hold," and any interest you have earned up to that date will be recorded and credited to your account at Cornerstone.

We will communicate to you regularly about our progress. To help keep you informed, our claims agent will have a website and live call center where you can check on your claim and the progress of the reorganization. In the interim, you can call your investment representative or call us here in Atlanta (678-455-1100).

Our primary interest at this time is you, our investors. Again, we are pledged to serve you as best we can and as the law allows. We will keep you informed of our progress in doing so. Thank you for your patience.

Respectfully,

  
Jack Ottinger  
President/CEO

**CORNERSTONE****Ministries Investments, Inc**2450 ATLANTA HIGHWAY, SUITE 903  
CUMMING, GA 30040  
(678) 455-1100

Statement

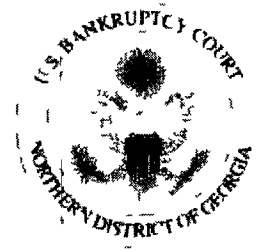
As Of 12/31/2007

Earl T Wheatley  
Alcy A Wheatley  
10162 McCraw Road  
Meridian, MS 39307

BROKER

| BOND #:            | ISSUE DATE: | MAT DATE:  | INT RATE | INT PAID      | PRINCIPAL        | UNPAID ACCD INT | VALUE            |
|--------------------|-------------|------------|----------|---------------|------------------|-----------------|------------------|
| 1537               | 12/09/2002  | 02/01/2008 | 9.00%    | Semi-Annually | 15,000.00        | 333.75          | 15,333.75        |
| <b>DEBT TOTALS</b> |             |            |          |               | <b>15,000.00</b> | <b>333.75</b>   | <b>15,333.75</b> |





**IT IS ORDERED as set forth below:**

**Date: February 15, 2008**

  
Robert E Brizendine  
U S Bankruptcy Court Judge

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
GAINESVILLE DIVISION**

|                               |   |                             |
|-------------------------------|---|-----------------------------|
| <b>IN RE</b>                  | ) |                             |
|                               | ) | <b>CASE NO 08-20355-reb</b> |
| <b>CORNERSTONE MINISTRIES</b> | ) |                             |
| <b>INVESTMENTS, INC ,</b>     | ) | <b>Chapter 11</b>           |
|                               | ) |                             |
| <b>Debtor</b>                 | ) | <b>JUDGE BRIZENDINE</b>     |

**ORDER ESTABLISHING NOTICE PROCEDURES**

This matter is before the Court on the motion of Cornerstone Ministries Investments, Inc (the "Debtor") for the establishment of notice procedures in this case (the "Motion")

The Court has considered the Motion, the Declaration of John T Ottinger, Jr in Support of First Day Applications and Motions, and the record in this case. It appears that the Court has jurisdiction over this proceeding, that this is a core proceeding, that notice of the Motion has been given to the Office of the United States Trustee, to the Debtor's pre-petition senior secured lender, First United Bank and Trust, and to the Debtor's twenty (20) largest unsecured creditors,

that no further notice is necessary, that the relief sought in the Motion is in the best interests of the Debtor, its estate, and its creditors, and that good and sufficient cause exists for such relief

Accordingly, it is hereby ORDERED as follows

1 The Motion is GRANTED

The Debtor shall establish a master service list (the "Master Service List") that shall initially include the following parties in interest (i) the Office of the United States Trustee for the Northern District of Georgia, (ii) the Debtor, (iii) the attorneys for the Debtor, (iv) the Debtor's twenty (20) largest unsecured creditors (if no committee has been formed) or the attorneys for the official committee of unsecured creditors appointed in this Chapter 11 case (the "Creditors' Committee"), (v) the attorneys for any other committee appointed by the Court, (vi) the Debtor's senior secured lender, First United Bank and Trust, **(vii) those persons who have formally appeared and requested service in this case pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules")**, and (viii) the Internal Revenue Service, the Securities and Exchange Commission and other state and federal government agencies, to the extent required by the Bankruptcy Rules

2 The Debtor shall update the Master Service List monthly and shall file an updated Master Service List with the Court. If the updated Master Service List includes changes from the prior Master Service List filed with the Court, then the updated Master Service List shall be served on all Parties listed thereon

3 The Master Service List shall clearly identify interested parties and their counsel who participate in the Court's Electronic Case Filing ("ECF") system

4 Any person filing a pleading or other paper in this case shall serve such pleading or paper on (a) all parties in interest listed on the most recent Master Service List, and (b) any

creditor or other party in interest whose interests are likely to be affected directly by the pleading or proceeding, provided, however, that objections or other pleadings filed by the United States Trustee need only be served upon counsel for the Debtor, counsel for the Debtor's post-petition lenders, and counsel for any official committee appointed in this case. Upon service of any pleading or paper, the person serving such pleading or paper shall file a certificate of service with the Court identifying the interested parties served and the method of service. Except as provided in paragraph 7 below with respect to particular papers, no further service shall be required.

5 As provided in Local Rule 5005-8, the electronic service of a Notice of Electronic Filing of a pleading or paper by any person who participates in the ECF system constitutes service of the pleading or paper on any other interested party listed on the Master Service List who participates in the ECF system, as more specifically provided in that Local Rule, and no conventional service on such interested party shall be required, provided, however, that notices required by Bankruptcy Rule 2002(a)(1), (4), (5), (7), and (8), and (b)(1) and (2) shall be served conventionally in hard copy.

6 Notwithstanding the foregoing, the following shall be provided to all known creditors and other parties in interest, at their last address known to the Debtor, unless otherwise ordered by the Court: (a) notice of the first meeting of creditors pursuant to Section 341 or Section 1104(b) of the Bankruptcy Code, (b) notice of the time fixed for filing proofs of claim pursuant to Bankruptcy Rule 3003(c), (c) notice of the time fixed for filing objections and the hearing to consider approval of a disclosure statement, (d) notice of the time fixed for filing objections and the hearing to consider confirmation of a plan of reorganization, and (e) notice of and transmittal of ballots for accepting or rejecting a plan of reorganization.

7 The Notice of Commencement of Bankruptcy Case, Meeting of Creditors and Deadlines (the "Notice of Commencement") substantially in the form annexed to the Motion as Exhibit B is hereby approved

8 Within eight (8) business days of the entry of this Order, the Debtor shall serve a copy of this Order, together with the Notice of Commencement, on all known creditors and parties in interest, at their last address known to the Debtor

9 The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order

**[END OF DOCUMENT]**

Prepared and presented by

SCROGGINS & WILLIAMSON

/s/ J Robert Williamson  
J ROBERT WILLIAMSON  
Georgia Bar No 765214  
JOHN T SANDERS, IV  
Georgia Bar No 625705  
1500 Candler Building  
127 Peachtree Street, NE  
Atlanta, Georgia 30303  
Telephone (404) 893-3880  
Telecopier (404) 893-3886  
E-mail rwilliamson@swlawfirm.com  
jsanders@swlawfirm.com  
Counsel for the Debtor

**EXHIBIT "A"**

**CORNERSTONE MINISTRIES INVESTMENTS, INC**

**INITIAL MASTER SERVICE LIST**

Office of the United States Trustee  
362 United States Courthouse  
75 Spring Street, S W  
Atlanta, GA 30303

US Attorney  
Civil Process Clerk  
1800 Richard B Russell Building  
75 Spring Street, S W  
Atlanta, GA 30303

Secretary of Labor  
U S Department of Labor  
Frances Perkins Building  
200 Constitution Ave , NW  
Washington, DC 20210

Cornerstone Ministries Investments, Inc  
Attn Mr John T Ottinger, Jr  
Chief Executive Officer  
2450 Atlanta Highway  
Suite 904  
Cumming, GA 30040

Internal Revenue Service  
Centralized Insolvency Operation  
P O Box 21126  
Philadelphia, PA 19114

Internal Revenue Service  
Insolvency  
Room 400 - Stop 334D  
401 West Peachtree Street NW  
Atlanta, GA 30308  
Attn District Director

J Robert Williamson  
John T Sanders, IV  
Scroggins & Williamson  
1500 Candler Building  
127 Peachtree Street, NE  
Atlanta, GA 30303

United States Attorney General  
950 Pennsylvania Avenue NW  
Washington, DC 20530

Commissioner  
Georgia Department of Labor  
Sussex Place - Room 600  
148 International Blvd , N E  
Atlanta, GA 30303

Georgia Department of Revenue  
Bankruptcy Section  
P O Box 161108  
Atlanta GA 30321

Federal Trade Commission  
Southeast Region  
Attn Bradley Elbein, Director  
Suite 1500  
225 Peachtree Street, NE  
Atlanta, GA 30303

Securities and Exchange Commission  
SEC Headquarters  
100 F Street, NE  
Washington, DC 20549

Securities and Exchange Commission  
Atlanta Regional Office  
3475 Lenox Road, N E , Suite 1000  
Atlanta, GA 30326-1232

Trinity Trust Company  
Attn Marvin D Hoeflinger, President  
595 Double Eagle Court  
Suite 2100  
Reno, Nevada 89521-8991

First United Bank and Trust  
1700 Redbud Blvd , Suite 170  
McKinney TX 75069

**20 LARGEST UNSECURED CREDITORS**

CEDE & Co  
55 Water Street  
New York, NY 10041

Donald R Labate  
TOD Donald R Labate Jr , Camille  
Kotani  
445 Overview Drive NW  
Atlanta, GA 30327-4254

Huntleigh Securities Corp  
7800 Forsyth Ave 5th Floor  
St Louis, MO 63105

Gary M Scott Revocable Trust  
dated 9/11/98, Gary M Scott, Trustee  
1191 NW 1100 Road  
Urish, MO 64788

Mason Memorial Church  
744 Goff Street  
Norfolk, VA 23504

E R Jones Management, Inc  
1382 Garth Road  
Charlottesville, VA 22901

L Thomas Pridemore  
Leigh B Pridemore  
3935 Poplar Springs Road  
Gainesville, GA 30507

Donald A Sievenpiper  
Joan E Sievenpiper JTWROS  
5231 Laurel Circle  
Gainesville, GA 30506

Linden Presbyterian Church  
P O Box 480129  
Linden, AL 36748

Thomas R Degregorio  
5132 Mamitou Way  
Stone Mountain, GA 30087

Kathy Woody -553-11042-1-3  
6632 Windvane Point  
Clermont, GA 30527

Robert F Jackson Trust  
333 Woodstone Dr  
Marietta, GA 30068

Ray Hill III  
6335 Shannon Parkway  
Union City, GA 30291

Thomas W King  
21890 West 176th Terrace  
Olathe, KS 66062

John C Ackerman  
1760 Ocean Grove Drive  
Atlantic Beach, FL 32233

Charles E McLeod Living Trust  
dated 2/9/2006  
4664 Haddlesay Drive  
Evans, GA 30809

Robert F Silva - #8165-7517  
2808 Falcon Ridge  
Clermont, FL 34711

David & Judith Page Trustees  
Page Living Trust dated 6/6/96  
1326 N Peninsula Ave.  
New Smyrna Beach, FL 32169

David S Page  
1326 N Peninsula Ave,  
New Smyrna Beach, FL 32169

Eleanor P Lewis  
2215 Old Hamilton Place  
Autumn Breeze #107  
Gainesville, GA 30507