

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

In re:) Chapter 11
)
TWG CAPITAL, INC.,) Case No. 12-11019-BHL-11
)
Debtor.)

**AFFIDAVIT OF GARY PETERS IN SUPPORT OF DEBTOR'S APPLICATION
FOR ORDER APPROVING THE RETENTION OF PETERS, BROWNING & CO., P.C.
AS FINANCIAL ADVISORS TO THE DEBTOR PURSUANT TO 11 U.S.C. § 327(a)
NUNC PRO TUNC TO THE PETITION DATE IN
ACCORDANCE WITH FED. R. BANKR. P. 6003**

Gary B. Peters, under penalty of perjury, says:

1. I am the President of Peters, Browning & Co., P.C. ("Peters Browning"), 9001 Wesleyan Road, Suite 111, Indianapolis, Indiana 46268.
2. Peters Browning is not a creditor, shareholder, or insider of TWG Capital, Inc. (the "Debtor").
3. Neither I nor Peters Browning has ever been a director, officer, or employee of the Debtor.
4. To the best of my knowledge, Peters Browning does not own or represent any interest materially adverse to the Debtor's estate or of any class of creditors or shareholders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason. Moreover, to the best of my knowledge, other than as disclosed below, Peters Browning has no present connection with the Debtor's estate, its creditors or any other party in interest or its attorneys or accountants other than as disclosed herein.
5. To the best of my knowledge, no shareholder, officer, director, or professional employee of Peters Browning is a relative of any judge of this Court.

6. To the best of my knowledge, Peters Browning is not and has not been so connected with any judge of this Court to render employment of Peters, Browning & Co., P.C. as requested in the application improper.

7. I have advised the Debtor of the willingness of Peters Browning to serve as its financial advisor in connection with this case based upon Peters Browning's standard hourly billing rates for similar services. I have also shared with the Debtor all of the matters set forth above.

8. In view of the foregoing, I believe that Peters Browning (i) does not hold or represent an interest adverse to the estate, and (ii) is a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy Code. Peters Browning understands its continuing responsibility to be aware of, and to further disclose, any relationship or connection between it and other parties in interest to the Debtor's bankruptcy estate and case as they appear or become recognized during the case. Accordingly, we reserve the right to, and shall, supplement this disclosure if necessary as more information becomes available to us.

I affirm under penalty of perjury that the foregoing statements are true.

Dated: September 14, 2012

By: /s/ Gary B. Peters
Gary B. Peters