

**United States Bankruptcy Court
Middle District of Alabama**

In re Whitehead Brothers, Inc.

Debtor(s)

Case No. _____

Chapter 11

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

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
DAIMLER CHRYSLER SERVICES NORTH AMERICA, LLC 1011 WARRENVILLE RD STE 600 LISLE, IL 60532-1357	DAIMLER CHRYSLER SERVICES NORTH AMERICA, LLC 1011 WARRENVILLE RD STE 600 LISLE, IL 60532-1357	(5) 2007 FREIGHTLINER CL120S EACH WITH A THERMOKING TRIPAC		486,210.30 (225,000.00 secured)
DAIMLER CHRYSLER SERVICES NORTH AMERICA, LLC 1011 WARRENVILLE RD STE 600 LISLE, IL 60532-1357	DAIMLER CHRYSLER SERVICES NORTH AMERICA, LLC 1011 WARRENVILLE RD STE 600 LISLE, IL 60532-1357	(4) 2007 FREIGHTLINER CL120S EACH WITH A THERMOKING TRIPAK		388,928.94 (180,000.00 secured)
ALATAX, INC. CITY & COUNTY TAX P.O. BOX 830725 BIRMINGHAM, AL 35283-0725	ALATAX, INC. CITY & COUNTY TAX P.O. BOX 830725 BIRMINGHAM, AL 35283-0725	CITY & COUNTY SALES TAXES	Unliquidated	154,000.00 (0.00 secured)
NAVISTAR FINANCIAL CORPORATION 2400 COMMERCE AVENUE BUILDING 1100, SUITE 100 DULUTH, GA 30096	NAVISTAR FINANCIAL CORPORATION 2400 COMMERCE AVENUE BUILDING 1100, SUITE 100 DULUTH, GA 30096	(21) 2007 DRYVANS		406,059.15 (294,000.00 secured)
NAVISTAR FINANCIAL CORPORATION 2400 COMMERCE AVENUE BUILDING 1100, SUITE 100 DULUTH, GA 30096	NAVISTAR FINANCIAL CORPORATION 2400 COMMERCE AVENUE BUILDING 1100, SUITE 100 DULUTH, GA 30096	(21) 2007 DRYVANS		401,406.22 (294,000.00 secured)
FINANCIAL FEDERAL CREDIT, INC. 10715 DAVID TAYLOR DRIVE, STE 550 CHARLOTTE, NC 28262	FINANCIAL FEDERAL CREDIT, INC. 10715 DAVID TAYLOR DRIVE, STE 550 CHARLOTTE, NC 28262	(25) 2008 DRYVANS		477,780.97 (387,500.00 secured)
FINANCIAL FEDERAL CREDIT, INC. 10715 DAVID TAYLOR DRIVE, STE 550 CHARLOTTE, NC 28262	FINANCIAL FEDERAL CREDIT, INC. 10715 DAVID TAYLOR DRIVE, STE 550 CHARLOTTE, NC 28262	(5) FREIGHTLINER CL120S EACH WITH A THERMOKING TRIPAK		362,035.40 (275,000.00 secured)

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA, PA 19114-0326	INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA, PA 19114-0326	941 TAXES		34,582.33
ORVIE D. LOCKLAR BARBOUR COUNTY REV COMM 303 EAST BROAD STREET EUFULA, AL 36027	ORVIE D. LOCKLAR BARBOUR COUNTY REV COMM 303 EAST BROAD STREET EUFULA, AL 36027	TAGS	Unliquidated	24,476.00
TRANSCORE #3801 P.O. BOX 8500 PHILADELPHIA, PA 19178-3801	TRANSCORE #3801 P.O. BOX 8500 PHILADELPHIA, PA 19178-3801		Unliquidated	13,346.78
WEEK'S BIG CAT 1213 HWY 82 GEORGETOWN,, GA 39854	WEEK'S BIG CAT 1213 HWY 82 GEORGETOWN,, GA 39854			10,891.06
COLUMBUS TIRE COMPANY 1133 4TH STREET COLUMBUS, GA 31901	COLUMBUS TIRE COMPANY 1133 4TH STREET COLUMBUS, GA 31901			9,347.12
ORVIE D. LOCKLAR BARBOUR COUNTY REV COMM 303 EAST BROAD STREET EUFULA, AL 36027	ORVIE D. LOCKLAR BARBOUR COUNTY REV COMM 303 EAST BROAD STREET EUFULA, AL 36027	PROPERTY TAXES	Unliquidated	9,115.00
AMERICAN EXPRESS P.O. BOX 650448 DALLAS, TX 75265	AMERICAN EXPRESS P.O. BOX 650448 DALLAS, TX 75265			7,993.62
TRUCK TIRE SERVICE P.O. BOX 1265 SAUGUS, MA 01906	TRUCK TIRE SERVICE P.O. BOX 1265 SAUGUS, MA 01906			5,931.93
SOUTHEASTERN OIL COMPANY INC P.O. DRAWER 1267 DOTHAN, AL 36302	SOUTHEASTERN OIL COMPANY INC P.O. DRAWER 1267 DOTHAN, AL 36302			5,223.44
QUALCOMM INC 5775 MOREHOUSE DRIVE SAN DIEGO, CA 92121-1714	QUALCOMM INC 5775 MOREHOUSE DRIVE SAN DIEGO, CA 92121-1714			3,288.29
WINGFOOT COMMERCIAL TIRE SYSTEMS LLC 1301 CUSSETA ROAD COLUMBUS, GA 31901	WINGFOOT COMMERCIAL TIRE SYSTEMS LLC 1301 CUSSETA ROAD COLUMBUS, GA 31901			3,026.22
UTILITY TRAILER SALES OF ALABAMA LLC 522 ROSS CLARK CIRCLE DOTHAN, AL 36303	UTILITY TRAILER SALES OF ALABAMA LLC 522 ROSS CLARK CIRCLE DOTHAN, AL 36303			2,728.65

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
FEDEX P.O. BOX 660481 DALLAS, TX 75266-0481	FEDEX P.O. BOX 660481 DALLAS, TX 75266-0481			2,345.34

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Vice President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date April 3, 2009

Signature /s/ James E. Whitehead, Jr.
James E. Whitehead, Jr.
Vice President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.