

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

IN RE:

Case No. _____

Viking Industries, LLC

Chapter 11

Debtor(s)

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).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
United Bank 200 East Nashville Avenue/P.O. Box 8 Atmore, AL 36504	PD Pollard (251) 368-2525		Contingent Disputed	273,631.00
Caterpillar Financial Services P.O. Box 730681 Dallas, TX 75373-0681	(800) 651-0567		Contingent Disputed	127,730.55
Mainline Supply Compnay 33981 HWY 59 Loxley, AL 36551	Micha Lambert (251) 960-1650		Contingent Disputed	90,904.27
Internal Revenue Service Ogden, UT 84401			Contingent Disputed	79,600.93
Regions Bank 598 East Church Street Atmore, AL 36502	Christie (251) 368-4500		Contingent Disputed	66,307.39
United Rentals 2901 Wetumpka HWY Montgomery, AL 36110	(888) 547-3687			33,562.93
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APAC Southest P.O. Box 98 Andalusia, AL 36420	(334) 222-7107		Contingent Disputed	24,969.42
Sunbelt Rentals P.O. Box 409211 Atlanta, GA 30384-9211	(251) 408-0800		Contingent Disputed	21,389.73
Regions Bank 598 East Church Street Atmore, AL 36502	Christie (251) 368-4500		Contingent Disputed	15,573.60
United Bank 200 East Nashville Avenue/P.O. Box 8 Atmore, AL 36504	PD Pollard (251) 368-2525		Contingent Disputed	14,270.25
State Of Alabama Department Of Revenue 50 North Ripley Street Montgomery, AL 36132	(334) 242-1170		Contingent Disputed	13,723.08
Area Sand & Gravel Inc. 134 Redland Road Wetumpka, AL 36093	(334) 567-1850		Contingent Disputed	11,896.56
ES Feller Construction P.O. Box 114 Codens, AL 36523			Contingent Disputed	8,890.00

Griffin Outdoor Advertising, Inc. P.O.Box 7140 Pensacola, FL 32534		Contingent Disputed	7,700.00
J & N P.O. BOX 1353 Pensacola, FL 32591-1353	Wayne Spurlock	Contingent Disputed	7,622.60
US Department Of Labor Office Of The Solicitor 61 Forsyth Street SW Atlanta, GA 30303	Les Brody		7,000.00
US Department Of Labor Office Of The Solicitor 61 Forsyth Street SW Atlanta, GA 30303	Les Brody	Contingent Disputed	7,000.00
Beard Equipment 2480 E I-65 Service Road Mobile, AL 36617	(251) 456-1993	Contingent Disputed	6,929.86
McMurphy Oil Co, Inc. 224 Wilson Avenue Atmore, AL 36502	Billie Joe McMurphy (251) 368-2997	Contingent Disputed	6,213.64

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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 20, 2009 Signature: /s/ A.Richard Maples, Jr.

A.Richard Maples, Jr.,
(Print Name and Title)