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6 Attorneys for Debtor Johnston Shield, Inc.

7 **IN THE UNITED STATES BANKRUPTCY COURT FOR THE**
8 **DISTRICT OF ARIZONA**

9 In Re:
10 **JOHNSTON SHIELD, INC.**, an Arizona
11 corporation,
12 Debtor.

Chapter 11

Case No. 08-08474

**LIST OF CREDITORS HOLDING 20
LARGEST UNSECURED CLAIMS**

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14 The attached is the list of the Debtor's creditors holding the 20 largest unsecured claims,
15 known at this time and provided by Debtor to the undersigned. The list is prepared in
16 accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not
17 include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or
18 (2) secured creditors unless the value of the collateral is such that the unsecured deficiency
19 places the creditor among the holders of the 20 largest unsecured claims. This list shall be
20 amended and/or supplemented as and if further information becomes available to Debtor.

21 Dated: July 10, 2008.

22 **RYAN RAPP & UNDERWOOD, P.L.C.**

23 /s/ Franklin D. Dodge #009076
24 FRANKLIN D. DODGE
25 Attorney for Debtor

1 Copy of the foregoing mailed
2 This July 10, 2008 to the following:

3 Office of the Trustee
4 230 North First Ave, Ste 204
5 Phoenix, Arizona 85003

6 And

7 20 Largest Unsecured Creditors
8 as set forth on the attached sheets

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/s/ Vicki K. LeMoine _____

	Name & Address of Creditor	Contact Person	Nature of Claim	Claim contingent, unliquidated, disputed, or subject to setoff	Amount of Claim
1.	AIRCOM COMMUNICATIONS 588 W. CHATFIELD STREET VAIL, AZ 85641	MIKE/KEITH (520) 266-1865	WIRING SYSTEMS		13,516.89
2.	AMERICAN SUZUKI MOTOR CORPORATION 3251 E. IMPERIAL HWY. BREA, CA 92821	#402214T2B	FURNITURE		31,650.00
3.	ARIZONA DEPT. OF REVENUE PO BOX 29070 PHOENIX, AZ 85038-9070	(602) 255-3381	SALES TAX		242,640.00
4.	ARIZONA DEPT. OF REVENUE 1600 W. MONROE PHOENIX, AZ 85007-2650	(602) 255-2060	PAYROLL TAX		40,370.00
5.	BRYAN GRIMM 2599 COPPER SKY DR. SIERRA VISTA, AZ 85635	BRYAN GRIMM (520) 227-2022	PERSONAL LOAN	UNLIQUIDATED	100,000.00
6.	CFC INVESTMENT CO. PO BOX 14596 CINNCINNATI, OH 45250	(513) 870-2203 #4584808	CAMERA SYSTEM LEASE		45,000.00
7.	CUSTOMER FUNDING COM INC. PO BOX 24255 TEMPE, AZ 85285	BILLY MARSH (877) 784-1030 #33351	CUSTOMER LEADS		3,126.25
8.	DEX MEDIA WEST, LLC PO BOX 79167 PHOENIX, AZ 85062-9167	WENDY (520) 241-8282 #1119	ADVERTISING	DISPUTED	42,317.00

	Name & Address of Creditor	Contact Person	Nature of Claim	Claim contingent, unliquidated, disputed, or subject to setoff	Amount of Claim
9.	FACTORY MOTOR PARTS CO. PO BOX 1450 MINNEAPOLIS, MN 55485-5544	BETH (651) 405-3610	AUTO PARTS		5,309.10
10.	GREAT AMERICAN LEASING 8742 INNOVATION WAY CHICAGO, IL 60682	(800) 234-8787 #025-431-383-000	LEASE PAYMENTS		80,000.00
11.	IRS CENTRALIZED INSOLVENCY OP PO BOX 21126 PHILADELPHIA, PA 19114-0326		TAXES	DISPUTED	1,035,000.00
12.	MRS CONTRACTION CO. DBARS CONSTRUCTION 3024 PEBBLE BEACH DR. SIERRA VISTA, AZ 85650	RICHARD SCUDELLA (520) 266-0428	REMODELING SUZUKI BUILDING		210,051.56
13.	PHOENIX AMERICAN 6303 BLUE LAGOON DR., #225 MIAMI, FL 33126	(305) 266-5665	CUSTOMER WARRANTY CONTRACTS		4,751.00
14.	REYNA CAPITAL CORP. ONE REYNOLDS WAY DAYTON, OH 45430	(937) 485-2955 #42736	LEASE PAYMENTS		80,000.00
15.	REYNOLDS & REYNOLDS 23150 NETWORK PLACE CHICAGO, IL 60673-1231	DENNIS FRANKENFIELD (602) 448-8070	SUPPORT SOFTWARE & HARDWARE OPERATING SYSTEMS	UNLIQUIDATED	20,137.10

	Name & Address of Creditor	Contact Person	Nature of Claim	Claim contingent, unliquidated, disputed, or subject to setoff	Amount of Claim
16.	SIERRA VISTA HERALD 102 FAB AVE. SIERRA VISTA, AZ 85635	(520) 458-9440	NEWSPAPER ADVERTISING	UNLIQUIDATED	5,200.39
17.	TUCSON NEWSPAPERS CUSTOMER ACCT SERV. PO BOX 2195 PHOENIX, AZ 85001-2195	(520) 573-4310 #12756	ADVERTISING	UNLIQUIDATED	8,897.00
18.	WALL MARKETING 12112 RANCHO VISTOSO BLVD. STE A-150 TUCSON, AZ 85737	KELLY (520) 623-1927	ADVERTISING		57,981.20
19.	WATSON CHEVROLET 625 W. AUTO MALL DRIVE TUCSON, AZ 85075	#220-44106	PARTS		4,299.17
20.	WELLS FARGO PO BOX 54349 LOS ANGELES, CA 90054	(800) 225-5935 #5474-6401-3080- 8875	LINE OF CREDIT	UNLIQUIDATED	91,000.00