

UNITED STATES BANKRUPTCY COURT

In re: PRECISION DEVELOPERS, INC.

Case No. 2:09-bk-11115

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 case. The list does not include persons who come within the definition of insider set forth in 11 U.S.C. Section 101 or 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.

Name of creditor and complete mailing address and zip code	Name and address of employee agent or department of creditor familiar which claim who may be contacted	Nature claim	Indicate if claim is contingent, disputed or subject to set off	Amount of Claim
SJL Construction of Arizona, LLC	c/o Joshua Grabel, Esq. Snell & Wilmer 400 E Van Buren Phoenix AZ 85004	Open Account	Disputed – Maricopa County Superior Court CV2008-030315	151,931.92
B/H Drywall, Stucco & Painting Co., Inc.	67 West Commerce Ave Gilbert AZ 85233	Open Account		79,914.85
Tempe Decorator Center	6485 S. Rural Road Tempe AZ 85283	Open Account		43,614.00
Jordan	5594 E. Ramble Way Prescott Vly	Open Account		23,225.00

	AZ 86314			
Pronto Plumbing	8058 S. Priest Drive, Tempe AZ 85284	Open Account		20,847.60
Diversified Roofing Corp.	2015 W. Mountainview Road, Phoenix AZ 85021	Open Account		20,497.00
Flooring America	2918 S. Alma School Road Mesa, AZ 85210	Open Account		19,346.00
Younger Brothers Development	6116 E. Paradise Dr. Scottsdale AZ 85254	Open Account		16,852.00
Banker Insulation	201 S 42 nd Place Phoenix AZ 85034	Open Account		15,721.00
American Design Coatings	1010 E. Jefferson Street Phoenix, AZ 85034	Open Account		15,535.50
Chas Roberts Air Conditioning, Inc.	9828 N. 19 th Avenue Phoenix AZ 85021	Open Account		14,945.00
Complete Door & Trim	402 S. 63 rd Ave Phoenix AZ 85043	Open Account		12,358.18
HCZ Framing, Inc.	POB 697 Laveen AZ 85339	Open Account		11,803.05
General Electric	c/o CT Corp 2394 E.	Open Account		11,874.00

Company	Camelback Phoenix AZ 85016			
Younger Brothers Door & Trim	3910 E. Wier Avenue Phoenix AZ 85040	Open Account		11,344.00
JSA Company	4233 E. 30 th Place Yuma, AZ 85365	Open Account		10,605.00
Tap Con Manufacturing, Inc.	242 W. 28 th Street, Suite A Yuma AZ 85364	Open Account		9,817.50
King of Kings Drywall & Plastering	524 S. May Avenue Yuma, AZ 85364	Open Account		9,402.00
DMS Roofing, Inc.	POB 1312 Yuma AZ 85366	Open Account		8,385.00
Beebe Plumbing	19155 N. 83 rd Avenue Peoria AZ 85382	Open Account		7,361.00