B1 (Official Form 1)(1/08) United S	States Bankr	untev (Court					
·	District of Ari		3 041 t				Volunt	tary Petition
Name of Debtor (if individual, enter Last, First, KELSO, DALE K.	Middle):				ebtor (Spouse XANE R.	e) (Last, First	, Middle):	
All Other Names used by the Debtor in the last 8 (include married, maiden, and trade names):	3 years		All Ot (include	her Names de married,	used by the s maiden, and	Joint Debtor trade names	in the last 8 year):	·s
Last four digits of Soc. Sec. or Individual-Taxpa (if more than one, state all) xxx-xx-9161	yer I.D. (ITIN) No./C	omplete EIN	(if mor	our digits one, se than one, s		r Individual-	Taxpayer I.D. (I	ΓΙΝ) No./Complete EIN
Street Address of Debtor (No. and Street, City, a 10805 B E. PANTANO TRAIL Tucson, AZ	nd State):	ZIP Code	Street 108	Address of	Joint Debtor Pantano T		reet, City, and St	ate): ZIP Code
		5730	1					85730
County of Residence or of the Principal Place of Pima	Business:		Count Pin		ence or of the	Principal Pl	ace of Business:	
Mailing Address of Debtor (if different from stre	eet address):		Mailin	g Address	of Joint Debt	tor (if differe	nt from street ad	dress):
		ZIP Code						ZIP Code
Location of Principal Assets of Business Debtor								
(if different from street address above):								
Type of Debtor (Form of Organization)		f Business one box)			-	-	otcy Code Unde	
(Check one box) ■ Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. □ Corporation (includes LLC and LLP) □ Partnership	(Check one box) ☐ Health Care Business ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) ☐ Corporation (includes LLC and LLP) ☐ Restreaching ☐ Chapter 7 ☐ Chapter 9 ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding ☐ Chapter 11 ☐ Chapter 12 ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding ☐ Chapter 12 ☐ Chapter 13 ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding			Proceeding n for Recognition				
Other (If debtor is not one of the above entities, check this box and state type of entity below.)	☐ Clearing Bank ☐ Other						e of Debts k one box)	
	Tax-Exen (Check box, ☐ Debtor is a tax-e under Title 26 of Code (the Interna	if applicable) exempt organ f the United	nization States	defined "incurr	are primarily continuity of the second of th	onsumer debts, § 101(8) as idual primarily	, C	Debts are primarily business debts.
Filing Fee (Check on	e box)			one box:		Chapter 11		I.C.C. 8 101/51D)
■ Full Filing Fee attached □ Filing Fee to be paid in installments (applical attach signed application for the court's consi is unable to pay fee except in installments. R □ Filing Fee waiver requested (applicable to chattach signed application for the court's consi	ideration certifying the ule 1006(b). See Offici napter 7 individuals or	at the debto ial Form 3A. nly). Must	Check	Debtor is if: Debtor's a to insiders all applica A plan is Acceptance	not a small b aggregate not s or affiliates) ble boxes: being filed w ces of the pla	ncontingent I) are less that with this petition were solicity	or as defined in 1 iquidated debts (n \$2,190,000.	J.S.C. § 101(51D). I1 U.S.C. § 101(51D). (excluding debts owed) rom one or more 1126(b).
Statistical/Administrative Information ☐ Debtor estimates that funds will be available ☐ Debtor estimates that, after any exempt proper there will be no funds available for distribution	erty is excluded and a	dministrativ		es paid,		THIS	S SPACE IS FOR C	COURT USE ONLY
1- 50- 100- 200-	□ □ 1,000- 5,001- 10,000	10,001-	□ 25,001- 50,000	50,001- 100,000	OVER 100,000			
\$0 to \$50,001 to \$100,001 to \$500,001 \$50,000 \$100,000 \$500,000 to \$1	\$1,000,001 \$10,000,001 to \$10	\$50,000,001 to \$100	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion			
\$50,000 \$100,000 \$500,000 to \$1	\$1,000,001 \$10,000,001	\$50,000,001 to \$100	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion				

B1 (Official Form 1)(1/08) Page 2 Name of Debtor(s): Voluntary Petition KELSO, DALE K. KELSO, ROXANE R. (This page must be completed and filed in every case) All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet) Location Case Number: Date Filed: Where Filed: - None -Location Case Number: Date Filed: Where Filed: Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet) Name of Debtor: Case Number: Date Filed: **PUSCH RIDGE OUTFITTERS, LLC** 4-09-BK-11229 5/22/09 District: Judge: Relationship: BUSINESS OWNED BY DEBTORESWH **ARIZONA** Exhibit B Exhibit A (To be completed if debtor is an individual whose debts are primarily consumer debts.) (To be completed if debtor is required to file periodic reports (e.g., I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, forms 10K and 10Q) with the Securities and Exchange Commission 12, or 13 of title 11, United States Code, and have explained the relief available pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 under each such chapter. I further certify that I delivered to the debtor the notice and is requesting relief under chapter 11.) required by 11 U.S.C. §342(b). ☐ Exhibit A is attached and made a part of this petition. \mathbf{X} /s/ Eric Slocum Sparks AZBAR May 22, 2009 (Date) Signature of Attorney for Debtor(s) Eric Slocum Sparks AZBAR #11726 Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? Yes, and Exhibit C is attached and made a part of this petition. No. Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: ■ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition. Information Regarding the Debtor - Venue (Check any applicable box) Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. П Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District. Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes) Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) (Name of landlord that obtained judgment) (Address of landlord) Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

B1 (Official Form 1)(1/08) Page 3

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

KELSO, DALE K. KELSO, ROXANE R.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ DALE K. KELSO

Signature of Debtor DALE K. KELSO

X /s/ ROXANE R. KELSO

Signature of Joint Debtor ROXANE R. KELSO

Telephone Number (If not represented by attorney)

May 22, 2009

Date

Signature of Attorney*

X /s/ Eric Slocum Sparks AZBAR

Signature of Attorney for Debtor(s)

Eric Slocum Sparks AZBAR #11726

Printed Name of Attorney for Debtor(s)

Eric Slocum Sparks, P.C.

Firm Name

110 S. Church Ave. Suite 2270 Tucson, AZ 85701

Address

Email: eric@ericslocumsparkspc.com (520) 623-8330 Fax: (520) 623-9157

Telephone Number

May 22, 2009

Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X

Signature of Authorized Individual

Printed Name of Authorized Individual

Title of Authorized Individual

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

- ☐ I request relief in accordance with chapter 15 of title 11. United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- ☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

T
×

Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankrutpcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

X

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

United States Bankruptcy Court District of Arizona

	DALE K. KELSO			
In re	ROXANE R. KELSO		Case No.	
<u>-</u>		Debtor(s)	Chapter	11
In re	ROXANE R. KELSO	Debtor(s)		11

EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH CREDIT COUNSELING REQUIREMENT

Warning: You must be able to check truthfully one of the five statements regarding credit counseling listed below. If you cannot do so, you are not eligible to file a bankruptcy case, and the court can dismiss any case you do file. If that happens, you will lose whatever filing fee you paid, and your creditors will be able to resume collection activities against you. If your case is dismissed and you file another bankruptcy case later, you may be required to pay a second filing fee and you may have to take extra steps to stop creditors' collection activities.

Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

- 1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.
- □ 2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 15 days after your bankruptcy case is filed.
- 3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the five days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now. [Summarize exigent circumstances here.] ____

If your certification is satisfactory to the court, you must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy petition and promptly file a certificate from the agency that provided the counseling, together with a copy of any debt management plan developed through the agency. Failure to fulfill these requirements may result in dismissal of your case. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. Your case may also be dismissed if the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing.

B 1D(Official Form 1, Exhibit D) (12/08) - Cont.
4. I am not required to receive a credit counseling briefing because of: [Check the applicable statement.] [Must be accompanied by a motion for determination by the court.]
☐ Incapacity. (Defined in 11 U.S.C. § 109(h)(4) as impaired by reason of mental illness or mental deficiency so as to be incapable of realizing and making rational decisions with respect to financial responsibilities.);
☐ Disability. (Defined in 11 U.S.C. § 109(h)(4) as physically impaired to the extent of being unable, after reasonable effort, to participate in a credit counseling briefing in person, by telephone, or through the Internet.);
☐ Active military duty in a military combat zone.
☐ 5. The United States trustee or bankruptcy administrator has determined that the credit counseling requirement of 11 U.S.C. § 109(h) does not apply in this district.
I certify under penalty of perjury that the information provided above is true and correct.
Signature of Debtor: // // DALE K. KELSO DALE K. KELSO
Date: May 22, 2009

United States Bankruptcy Court District of Arizona

	DALE K. KELSO			
In re	ROXANE R. KELSO		Case No.	
<u>-</u>		Debtor(s)	Chapter	11
In re	ROXANE R. KELSO	Debtor(s)		11

EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH CREDIT COUNSELING REQUIREMENT

Warning: You must be able to check truthfully one of the five statements regarding credit counseling listed below. If you cannot do so, you are not eligible to file a bankruptcy case, and the court can dismiss any case you do file. If that happens, you will lose whatever filing fee you paid, and your creditors will be able to resume collection activities against you. If your case is dismissed and you file another bankruptcy case later, you may be required to pay a second filing fee and you may have to take extra steps to stop creditors' collection activities.

Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

- 1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.
- □ 2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 15 days after your bankruptcy case is filed.
- 3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the five days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now. [Summarize exigent circumstances here.] ____

If your certification is satisfactory to the court, you must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy petition and promptly file a certificate from the agency that provided the counseling, together with a copy of any debt management plan developed through the agency. Failure to fulfill these requirements may result in dismissal of your case. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. Your case may also be dismissed if the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing.

B 1D(Official Form 1, Exhibit D) (12/08) - Cont.
☐ 4. I am not required to receive a credit counseling briefing because of: [Check the applicable statement.] [Must be accompanied by a motion for determination by the court.]
☐ Incapacity. (Defined in 11 U.S.C. § 109(h)(4) as impaired by reason of mental illness or mental deficiency so as to be incapable of realizing and making rational decisions with respect to financial responsibilities.);
☐ Disability. (Defined in 11 U.S.C. § 109(h)(4) as physically impaired to the extent of being unable, after reasonable effort, to participate in a credit counseling briefing in person, by telephone, or through the Internet.);
☐ Active military duty in a military combat zone.
☐ 5. The United States trustee or bankruptcy administrator has determined that the credit counseling requirement of 11 U.S.C. § 109(h) does not apply in this district.
I certify under penalty of perjury that the information provided above is true and correct.
Signature of Debtor: /s/ ROXANE R. KELSO ROXANE R. KELSO
Date: May 22, 2009

United States Bankruptcy Court District of Arizona

In re	ROXANE R. KELSO		Case No.	
		Debtor(s)	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)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Anthony E. Piana, Ltd. 13910 Mohawk Road Overland Park, KS 66224	Anthony E. Piana, Ltd. 13910 Mohawk Road Overland Park, KS 66224	Personal Loan	×	19,050.00
BANK OF LONGTON 120 N. KANSAS Longton, KS 67352	BANK OF LONGTON 120 N. KANSAS Longton, KS 67352	VEHICLE LOAN, 2005 CHEVROLET SILVERADO PICK- UP CREW CAB		24,100.00 (15,665.00 secured)
Beryl K. Kelso 6120 E. Fifth A 101 Tucson, AZ 85711	Beryl K. Kelso 6120 E. Fifth A 101 Tucson, AZ 85711	PERSONAL LOAN		48,988.87
BROE LAND ACQUISITIONS LLC 252 CLAYTON STREET FOURTH FL Denver, CO 80206	BROE LAND ACQUISITIONS LLC 252 CLAYTON STREET FOURTH FL Denver, CO 80206	LAND LEASE FOR HUNTING		106,000.00
CHASE P.O. BOX 4661 Houston, TX 77210	CHASE P.O. BOX 4661 Houston, TX 77210	CREDIT CARD		69,655.46
CHASE P.O. BOX 15298 Wilmington, DE 19850	CHASE P.O. BOX 15298 Wilmington, DE 19850	CREDIT CARD		3,933.92
CHASE P.O. BOX 15298 Wilmington, DE 19850	CHASE P.O. BOX 15298 Wilmington, DE 19850	2008 PERSONAL LOAN		19,407.00
Chase Home Equity Loan Services P.O. Box 24714 Columbus, OH 43224	Chase Home Equity Loan Services P.O. Box 24714 Columbus, OH 43224	RESIDENTIAL REAL ESTATE 11077 EAST ESCALANTE ROAD TUCSON, AZ 85730		177,200.00 (499,200.00 secured) (499,200.00 senior lien)
CHASE MASTERCARD 800 BROOKSEDGE BLVD. Westerville, OH 43081	CHASE MASTERCARD 800 BROOKSEDGE BLVD. Westerville, OH 43081	TRADE DEBT 2008		32,166.41
CHASE VISA P.O. BOX 15298 Wilmington, DE 19850	CHASE VISA P.O. BOX 15298 Wilmington, DE 19850	CREDIT CARD		11,780.00

B4 (Office	cial Form 4) (12/07) - Cont.
	DALE K. KELSO
In re	ROXANE R. KELSO

	Case No.	
1 . / \	•	

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
CHASE VISA	CHASE VISA	TRADE DEBT-		5,746.97
P.O. BOX 94014	P.O. BOX 94014	2007/2008		
Palatine, IL 60094	Palatine, IL 60094	LAND LEAGE FOR		40 500 00
DOUGLAS FISCHER	DOUGLAS FISCHER	LAND LEASE FOR		16,500.00
13114 CANDALARIA ROAD	13114 CANDALARIA ROAD NE	HUNTING		
NE	Albuquerque, NM 87112			
Albuquerque, NM 87112	GARY BLUM	LAND LEASE FOR		E 407 E0
GARY BLUM P.O. BOX 547	P.O. BOX 547	HUNTING		5,187.50
		HUNTING		
Quemado, NM 87829	Quemado, NM 87829 KENDAL K. FISCHER, JR.	LAND LEASE FOR		10,375.00
KENDAL K. FISCHER, JR. 5 SANDIA LANE	5 SANDIA LANE	HUNTING		10,375.00
Santia Lane Santa Fe, NM 87508	Santia Lane Santa Fe, NM 87508	HUNTING		
Lyn Stinson Trustee of the	Lyn Stinson Trustee of the	RESIDENTIAL		250,000.00
Stinson Family Trust	Stinson Family Trust	REAL ESTATE		250,000.00
4513 McHenry Avenue	4513 McHenry Avenue	11077 EAST		
Modesto, CA 95356	Modesto, CA 95356	ESCALANTE ROAD		
Modesto, OA 33330	Inodesto, OA 93330	TUCSON, AZ 85730		
Lynn Stinson	Lynn Stinson	RESIDENTIAL		100,000.00
Trustee of the Stinson Family	Trustee of the Stinson Family Trust	REAL ESTATE		100,000.00
Trust	4513 McHenry Avenue	11077 EAST		
4513 McHenry Avenue	Modesto, CA 95356	ESCALANTE ROAD		
Modesto, CA 95356		TUCSON, AZ 85730		
RAY MOHER	RAY MOHER	Personal		900,000.00
16712 18th Avenue	16712 18th Avenue	Guarantee		,
Edmonton Alberta	Edmonton Alberta			
CANADA P5B-1-P-7	CANADA P5B-1-P-7			
SALLY BLUM	SALLY BLUM	LAND LEASE FOR		5,187.50
P.O. BOX 547	P.O. BOX 547	HUNTING		
Quemado, NM 87829	Quemado, NM 87829			
Thomas Kent Kelsay, Norma	Thomas Kent Kelsay, Norma L. Kelsay			175,000.00
L. Kelsay				
WELLS FARGO	WELLS FARGO	PERSONAL LOAN		22,076.49
P.O. BOX 348750	P.O. BOX 348750	2008		
Sacramento, CA 95834	Sacramento, CA 95834			

B4 (Official Form 4) (12/07) - Cont.				
	DALE K. KELSO			
In re	ROXANE R. KELSO			

	Case No.	
3.14(.)		

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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

We, **DALE K. KELSO** and **ROXANE R. KELSO**, the debtors in this case, declare under penalty of perjury that we have read the foregoing list and that it is true and correct to the best of our information and belief.

Date	May 22, 2009	Signature	/s/ DALE K. KELSO
			DALE K. KELSO
			Debtor
Date	May 22, 2009	Signature	/s/ ROXANE R. KELSO
			ROXANE R. KELSO
			Joint Debtor

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.

ARIZONA DEPT OF REVENUE 1600 W. MONROE 7TH FLOOR PHOENIX AZ 85007

INTERNAL REVENUE SERVICE 210 E. EARLL ST. PHOENIX AZ 85012

ANTHONY E. PIANA, LTD. 13910 MOHAWK ROAD OVERLAND PARK KS 66224

BANK OF LONGTON 120 N. KANSAS LONGTON KS 67352

BERYL K. KELSO 6120 E. FIFTH A 101 TUCSON AZ 85711

BROE LAND ACQUISITIONS LLC 252 CLAYTON STREET FOURTH FL DENVER CO 80206

BROE LAND ACQUISITIONS, LLC 252 CLAYTON STREET DENVER CO 80206

CHASE P.O. BOX 15298 WILMINGTON DE 19850

CHASE P.O. BOX 4661 HOUSTON TX 77210

CHASE HOME EQUITY LOAN SERVICES P.O. BOX 24714 COLUMBUS OH 43224

CHASE MASTERCARD 800 BROOKSEDGE BLVD. WESTERVILLE OH 43081 CHASE VISA P.O. BOX 15298 WILMINGTON DE 19850

CHASE VISA P.O. BOX 94014 PALATINE IL 60094

DOUGLAS FISCHER 13114 CANDALARIA ROAD NE ALBUQUERQUE NM 87112

GARY & SALLY BLUM P.O. BOX 547 QUEMADO NM 87829

GARY BLUM
P.O. BOX 547
QUEMADO NM 87829

GREENPOINT MORTGAGE 2300 BROOKSTONE CENTER PARKWAY COLUMBUS GA 31904

JOHN DEERE CREDIT P.O. BOX 650215 DALLAS TX 75265

KELSO ENTERPRISES, LLC P.O. BOX 187 LONGTON KS 67352

KENDAL K. FISCHER, JR. 5 SANDIA LANE SANTA FE NM 87508

KENDALL K. FISCHER, JR. 5 SANDIA LANE SANTA FE NM 87508

LYN STINSON TRUSTEE OF THE STINSON FAMILY TRUST 4513 MCHENRY AVENUE MODESTO CA 95356

KELSO, DALE and ROXANE -

LYNN STINSON
TRUSTEE OF THE STINSON FAMILY TRUST
4513 MCHENRY AVENUE
MODESTO CA 95356

NEW MEXICO TAXATION & REVENUE DEPT. P.O. BOX 25128 SANTA FE NM 87504

RAY MOHER 16712 18TH AVENUE EDMONTON ALBERTA CANADA P5B-1-P-7

SALLY BLUM
P.O. BOX 547
QUEMADO NM 87829

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