

**United States Bankruptcy Court
Central District of California - Riverside**

In re WMI

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>
Edgewood Partners Insurance Center 123 Mission St 26th floor San Francisco, CA 94105	Edgewood Partners 123 Mission St 26th floor San Francisco, CA 94105 (949) 417-9178			236,748.00
AICCO, Inc Department 7615 Los Angeles, CA 90084-7615	AICCO, Inc Department 7615 Los Angeles, CA 90084-7615 (877) 615-4242			163,237.44
Principal Financial Group P.O. Box 777 Des Moines, IA 50303-0777	Principal Financial Group P.O. Box 777 Des Moines, IA 50303-0777 (920) 734-0144			12,457.00
Graphical Logic 44150 Camino Azul La Quinta, CA 92243	Graphical Logic 44150 Camino Azul La Quinta, CA 92243 (760) 831-1521			7,799.98
Sage Software 15195 NW Greenbrier Parkway Beaverton, OR 97006	Sage Software 15195 NW Greenbrier Parkway Beaverton, OR 97006 (800) 547-8900			7,500.00

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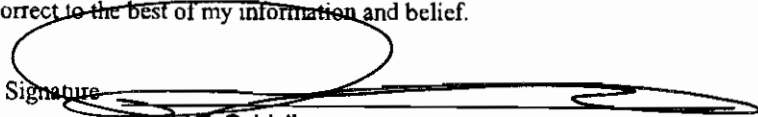
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

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

I, the 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 2, 2009

Signature 
David T. Gajdzik
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.