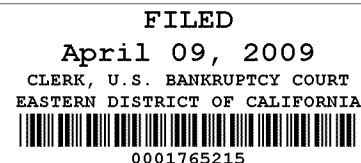


**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
Sacramento DIVISION**



In re *Roof Top Metal Products, Inc.*
a California Corporation

Case No.
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).

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)
1 <i>Oxbow Carbon & Minerals, Inc.</i> File 50690 Los Angeles CA 90074	Phone: (626) 252-2414 <i>Oxbow Carbon & Minerals, Inc.</i> File 50690 Los Angeles CA 90074	Trade debt		\$ 317,136.62
2 <i>Steelscape, Inc.</i> P.O. Box 894005 Los Angeles CA 90189-4820	Phone: (360) 673-8200 <i>Steelscape, Inc.</i> P.O. Box 894005 Los Angeles CA 90189-4820	Trade debt		\$ 284,321.84
3 <i>Sumitomo Corp. of America</i> 91021 Collection Center Drive Chicago IL 60693	Phone: (213) 489-0382 <i>Sumitomo Corp. of America</i> 91021 Collection Center Drive Chicago IL 60693	Trade debt		\$ 250,011.04
4 <i>Stainer Steel Supply, Inc.</i> 1020 Birkdale Drive Napa CA 945591	Phone: (707) 252-9497 <i>Stainer Steel Supply, Inc.</i> 1020 Birkdale Drive Napa CA 945591	Trade debt		\$ 154,082.85
5 <i>Art's Sheet Metal Mfg.</i> 16075 Caputo Drive Morgan Hill CA 95037	Phone: (408) 778-0606 <i>Art's Sheet Metal Mfg.</i> 16075 Caputo Drive Morgan Hill CA 95037	Trade debt		\$ 120,176.10

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6 <i>Paychex Retirement Services</i> 1175 John Street West Henrietta NY 14586	Phone: (800) 472-0072 <i>Paychex Retirement Services</i> 1175 John Street West Henrietta NY 14586	Trade debt		\$ 57,745.76
7 <i>American Express</i> 1043962 Borden Street Victoria British Columbia V8P3H8	Phone: (800) 492-3344 <i>American Express</i> 1043962 Borden Street Victoria British Columbia V8P3H8	Credit Card Purchases		\$ 46,846.04
8 <i>Noll/Norwesco</i> P.O. Box 22820 Pasadena CA 91185-2282	Phone: (209) 234-1600 <i>Noll/Norwesco</i> P.O. Box 22820 Pasadena CA 91185-2282	Trade debt		\$ 44,553.33
9 <i>Capital Roofing & Sheet Metal</i> 18155 Grand Avenue Lake Elsinore CA 92530	Phone: (951) 678-2000 <i>Capital Roofing & Sheet Metal</i> 18155 Grand Avenue Lake Elsinore CA 92530	Trade debt		\$ 35,450.00
10 <i>Platinum Plus for Business</i> P.O. Box 15469 Wilmington DE 19886	Phone: (888) 859-3261 <i>Platinum Plus for Business</i> P.O. Box 15469 Wilmington DE 19886	Credit Card Purchases		\$ 28,053.58
11 <i>Pittsburgh Processing</i> P.O. Box 22649 Long Beach CA 90801-5649	Phone: (925) 754-2323 <i>Pittsburgh Processing</i> P.O. Box 22649 Long Beach CA 90801-5649	Trade debt		\$ 20,621.46
12 <i>Angelus Sheet Metal & Plating</i> 4800 Valley Boulevard Los Angeles CA 90032	Phone: (323) 221-4191 <i>Angelus Sheet Metal & Plating</i> 4800 Valley Boulevard Los Angeles CA 90032	Trade debt		\$ 17,108.33
13 <i>Kaiser Foundation Health</i> File No. 73030, P.O. Box 60000 San Francisco CA 94160	Phone: (800) 731-4661 <i>Kaiser Foundation Health</i> File No. 73030, P.O. Box 60000 San Francisco CA 94160	Insurance		\$ 16,634.00

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14 Sheet Metal Fab & Supply, Inc. P.O. Box 13808 Sacramento CA 95813	Phone: (916) 641-6884 Sheet Metal Fab & Supply, Inc. P.O. Box 13808 Sacramento CA 95813	Trade debt		\$ 12,106.70
15 Hunter Columbia Bus. Park 9401 Wilshire Blvd. #1250 Beverly Hills CA 90212	Phone: (310) 550-0600 Hunter Columbia Bus. Park 9401 Wilshire Blvd. #1250 Beverly Hills CA 90212	Rent in Arrears		\$ 11,964.00
16 American Metal Products P.O. Box 102377 Atlanta GA 30368	Phone: (800) 423-4270 American Metal Products P.O. Box 102377 Atlanta GA 30368	Trade debt		\$ 10,805.15
17 Lalani Steel 5150 E. La Palma Avenue Anaheim CA 92807	Phone: (714) 695-3950 Lalani Steel 5150 E. La Palma Avenue Anaheim CA 92807	Trade debt	D	\$ 10,064.68
18 Primary Steel LLC 2000 South O Street Tulare CA 93274	Phone: (559) 688-7980 Primary Steel LLC 2000 South O Street Tulare CA 93274	Trade debt		\$ 9,371.85
19 Dept. of Motor Vehicles Sacramento CA 95814	Phone: DMV Renewal Sacramento CA 95814	Auto registration		\$ 8,989.00
20 E.F. Kludt & Sons, Inc. P.O. Box 166 Lodi CA 95241	Phone: (209) 368-0634 E.F. Kludt & Sons, Inc. P.O. Box 166 Lodi CA 95241	Trade debt		\$ 7,936.16

Debtor(s)

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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Lonnie D. Gunter, President of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 4/9/2009

Signature /s/ Lonnie D. Gunter

Name: Lonnie D. Gunter

Title: President