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United States Bankruptcy Court Eastern District of California, Sacramento Division

IN RE:		Case No.
D & J Roofing, Inc		Chapter 11
	Debtor(s)	1

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).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
High Country Lumber 444 S Main St Bishop, CA 93514				84,084.00
Mountain Title Co. 873 N Main St Bishop, CA 93514				47,874.91
McElroy Metals Box 1148				46,000.00
Shreveport, LA 71163 JB Wholesale Box 5289 Chatsworth, CA 91313				23,000.00
Construction Sealants & Supply 4450 W Diablo				9,790.23
Las Vegas, NV 89118 Internal Revenue Service Centralized Insolvency Operation Box 21126				9,499.30
Philadelphia, PA 19114-0326 Union Bank Of California P.O. Box 51719 Los Angeles, CA 90051				9,127.09
Toyota Financial Services P.O. Box 60114 City Of Industry, CA 91716-0114				9,026.62 Collateral: 0.00 Unsecured:
State Compensation Insurance Fund Box 997432 Pleasanton, CA 95899				9,026.62 5,190.71
Premium Financing Specialists Box 100058 Pasadena, CA 91189				4,076.04
Ford Motor Credit P.O. Box 7172 Pasadena, CA 91109-7172				11,643.18 Collateral: 9,000.00 Unsecured: 2,643.18
Internal Revenue Service Centralized Insolvency Operation Box 21126				2,216.93
Philadelphia, PA 19114-0326				

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Mammoth Hospital Box 100	2,113.79
PMB 700	
Mammoth Lakes, CA 93546	
Toyota Financial Services	2,075.26
P.O. Box 5855	Collateral:
Carol Stream, IL 60197-5855	0.00
	Unsecured:
	2,075.26
Chevron Credit Corp	1,758.81
Box 530950	
Atlanta, GA 30353	
County Of Mono Public Works	1,415.84
Box 457	
Bridgeport, CA 93517	
Employment Development Dept	1,405.08
Box 826215 MIC 3A	
Sacramento, CA 94230	
Vogel Engineers Inc	1,400.00
300 Paseo Tesoro	
Walnut, CA 91789	
Century National Insurance Co	1,325.52
Box 51175	
Los Angeles, CA 90051	
Anthem Blue Cross	882.00
Box 54010	
Los Angeles, CA 90054	
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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] [or a member or an authorized agent of the partnership] 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: October 11, 2012 Signature: /s/ Jerry A, Bourelle

Jerry A, Bourelle, President

(Print Name and Title)