Debtor: HARWOOD PRODUCTS, INC.	Case No. (if known):
	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 (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) 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]
Mendocino Tax Collector 501 Low Gap Road, Room 1060 Ukiah, CA 95482	707/463-4321	Taxes		\$260,296.04
 Gualala Redwoods Inc. Suite 1500 Tidewater Place 144 Canal Street New Orleans, LA 70112 	Attn: Henry 707/884-3521	Trade Debt		\$234,155.70
Blencowe Client Trust 31471 Camille Drive Fort Bragg, CA 95437	Attn: Craig Blencowe 707/961-1300	Trade Debt		\$190,907.52
Pacific Lumber Co. P.O. Box 37 Scotia, CA 95565	707/764-2222	Trade Debt		\$174,961.39
Bower Limited Partnership P.O. Box 1000 Gualala, CA 95445	Attn: John Williams 707/566-7510	Trade Debt		\$166,230.66
John Lambirth Trucking 60 Independence Circle, Suite 203 Chico, CA 95973	Attn: John 916/801-8591	Trade Debt		\$134,989.82
7 Daniel J. Donovan P.O. Box 8891 Incline Village, NV 89452	Attn: Dan 775/831-8900	Trade Debt		\$133,386.36
Moss Adams LLP One California Street, 4th Floor San Francisco, CA 94111	Attn: Paul Tucci 415/956-1500	Trade Debt		\$112,887.26
 Northern California Log Scaling P.O. Box 1088 Arcata, CA 95518 	707/822-3614	Trade Debt		\$104,659.68
Pinnacle Claims Management File No. 54908 Los Angeles, CA 90074	949/863-1000	Trade Debt		\$100,022.48

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(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]
11 Boxler & Van Erp 2260 Douglas Blvd., Suite 160 Roseville, CA 95661	916/782-3400	Trade Debt		\$91,387.00
12 Alaska National Ins. Co. P.O. Box 51793 Los Angeles, CA 90051	503/973-6321	Trade Debt		\$87,881.49
13 Munnell & Sherrill P.O. Box 13249 Portland, OR 97213	503/281-0021	Trade Debt		\$85,941.91
14 Perforex US LLC 114 W Magnolia Street, Suite 400-126 Bellingham, WA 98225	360/650-9515	Trade Debt		\$73,361.56
15 Shuster's Transportation P.O. Box 760 Willits, CA 95490	707/459-4131	Trade Debt		\$70,176.68
16 Contechem, Inc. P.O. Box 3255 Portland, OR 97208	503/283-3021	Trade Debt		\$65,826.52
17 Euphrat, Fred P.O. Box 1802 Healdsburg, CA 95448	Attn: Fred 707/433-5544	Trade Debt		\$59,311.20
18 Phillips, Van 444 Little River Airport Road Little River, CA 95456	Attn: Eric 707/937-3225	Trade Debt		\$54,990.39
19 Western Wood Products Assoc. 522 SW 5th Avenue, Suite 500 Portland, OR 97204	503/224-3930	Trade Debt		\$51,552.83
Ukiah Valley Medical Center275 Hospital DriveUkiah, CA 95482	707/463-7682	Trade Debt		\$51,308.69

I 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: May 21, 2008 /s/ Arthur C. Harwood Signature

Arthur C. Harwood, President
Print Name and Title

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