

**United States Bankruptcy Court
Southern District of California**

IN RE:

Case No. _____

Quality Plus Automotive Parts, Inc.

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).

| (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) |
|--|---|---|---|--|
| Jeffrey Lowe 3648 Vista De La Bahia San Diego, CA 92117 | Audie J. De Castro, Esq. De Castro, P.C. 309 Laurel Street San Diego, CA 92101 | Loan | Contingent Unliquidated | 420,000.00 |
| Taiwan Kai Yih Industrial Co. 202, Lane 250, Jheng An Road Tainan, Taiwan, ROC, | Angus Tai 06-355-5757 | Trade debt | | 291,424.26 |
| Wen Pin Lee 14-4 Hai Wai, Hsi Ban, San Shih Taipei Hsian, Taiwan ROC, | (011) 886-2280 11-987 | Loan | Contingent Unliquidated | 272,259.32 |
| Auto Parts Industrial Ltd. 456, Sec. 2, Guoling Road Jhong-Li City, Taoyuan, ROC | Carri 3-420-1919 | Trade debt | | 118,913.51 |
| 1333 30th St. LLC 11440 West Bernardo Court San Diego, CA 92127 | John Harris (858) 613-1000 | Loan | | 105,454.28 |
| Bank Of America 4420 Bonita Road Bonita, CA 91902 | Salvador Romero (619) 472-6700 | Bank loan | | 97,335.42 |
| Mexzone Vehicle Lighting Corp. 11016 Mulberry Ave., Suite B Fontana, CA 92337 | Polo (909) 288-3288 | Trade debt | | 87,780.08 |
| Partschannel 8905 Rex Road Rivera, CA 90660 | Scott Yang (562) 654-3400 | Trade debt | | 66,071.65 |
| Pacific Western Bank Attn: Portfolio Administration Dept. 900 Canterbury Place Suite 101 Escondido, CA 92026 | Sandra Dyer (760) 432-1284 | Bank loan | | 41,005.45 |
| Wells Fargo Bank 685 Saturn Blvd. San Diego, CA 92154 | Rachel Garcia (619) 628-2780 | Bank loan | | 38,000.00 |
| YCC 7, Lugung S. 3rd Road, Lukang Town Chunghua Hsien Taiwan, ROC, | Paul (886) 478-1035 5 | Trade debt | | 35,916.31 |
| Sabry Lee 21301 Ferraro Parkway City Of Industry, CA 91789 | Archer Lynn (866) 467-2279 | Trade debt | | 24,020.17 |
| Bank Of America Business Card PO Box 15710 Wilmington, DE 19886-5710 | (888) 449-2273 | Credit Card | | 17,525.04 |

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|--|----------------------------|-------------|-----------|
| General Corp. 1521 E. Francis Street, #A Ontario, CA 91761 | Lily Liu (909) 673-9888 | Trade debt | 16,668.29 |
| American Express - Corporate Plum Card P.O. Box 0001 Los Angeles, CA 90096-0001 | (800) 492-3923 | Credit Card | 12,000.00 |
| Hector Cook 372 Roosevelt St., #3 Chula Vista, CA 91910 | (619) 247-8672 | Trade debt | 4,502.78 |
| TYG Products 1800 N. McDonald Street McKinney, TX 75071 | George (877) 894-8947 | Trade debt | 4,347.01 |
| Fernanado Torres 1208 2nd Street Chula Vista, CA 91911 | (619) 420-4221 | Trade debt | 3,772.80 |
| Chikako Sawyer 1136 Paseo Del Cerro Chula Vista, CA 91910 | (619) 421-0107 | Trade debt | 2,950.35 |
| Frank Toyota 2400 National City Blvd. National City, CA 91950-6695 | (866) 308-9461 | Trade debt | 2,947.06 |

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: November 28, 2008 Signature: /s/ Roger Young

Roger Young, President

(Print Name and Title)