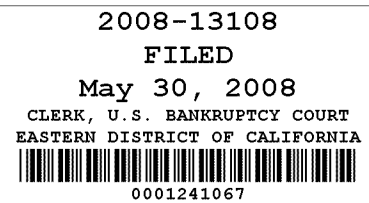


United States Bankruptcy Court
Eastern District of California

In re James Transport, Inc.

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>
Blue Shield of California Corporate Recovery P.O. Box 769025 Woodland, CA 95776	Blue Shield of California Corporate Recovery P.O. Box 769025 Woodland, CA 95776 209-367-6674			40,209.00
Wingfoot Tire 3708 S. Bagley Fresno, CA 93725	Wingfoot Tire 3708 S. Bagley Fresno, CA 93725 559-485-7940			19,678.69
Fresno Truck Center P.O. Box 12346 Fresno, CA 93777	Fresno Truck Center P.O. Box 12346 Fresno, CA 93777 559-486-4310			17,969.13
California Retreaders Inc. P.O. Box 1203 Madera, CA 93639	California Retreaders Inc. P.O. Box 1203 Madera, CA 93639 559-264-4982			13,985.96
Qualcomm Inc. File No. 54210 Los Angeles, CA 90074	Qualcomm Inc. File No. 54210 Los Angeles, CA 90074 858-651-5000			9,975.06
Cvtr Rental & Leasing P.O. Box 12427 Fresno, CA 93777	Cvtr Rental & Leasing P.O. Box 12427 Fresno, CA 93777 559-264-0543			8,750.00
Valley Transport Refrigerator 2696 S. Willow Fresno, CA 93725	Valley Transport Refrigerator 2696 S. Willow Fresno, CA 93725 559-441-1604			7,313.08
Halls Distributing 2645 S. Cherry Ave. Fresno, CA 93706	Halls Distributing 2645 S. Cherry Ave. Fresno, CA 93706 559-233-8434			5,521.91
Skybitz 22455 Davis Dr., Ste. 100 Sterling, VA 20164	Skybitz 22455 Davis Dr., Ste. 100 Sterling, VA 20164 703-478-3340			4,087.33

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(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>
Howard Realty P.O. Box 12346 Fresno, CA 93777	Howard Realty P.O. Box 12346 Fresno, CA 93777 559-457-6725			2,902.19
Battery Systems Dept 1121 Los Angeles, CA 90084	Battery Systems Dept 1121 Los Angeles, CA 90084 559-486-0457			2,805.94
Premier Access P.O. Box 659020 Sacramento, CA 95865	Premier Access P.O. Box 659020 Sacramento, CA 95865 888-826-2211			2,145.49
Bank of America P.O. Box 60073 City Of Industry, CA 91716	Bank of America P.O. Box 60073 City Of Industry, CA 91716 714-778-8763			1,947.91
Pegasus Printing Service c/o Goodroe Ent., Inc. 3461 W. Gettysburg Fresno, CA 93722	Pegasus Printing Service c/o Goodroe Ent., Inc. 3461 W. Gettysburg Fresno, CA 93722 559-275-8091			1,669.62
Zoom Imaging 4603 W. Jennifer Fresno, CA 93722	Zoom Imaging 4603 W. Jennifer Fresno, CA 93722 559-275-7086			1,447.29
J Auto Glass 3486 S. Maple Fresno, CA 93725	J Auto Glass 3486 S. Maple Fresno, CA 93725 559-498-0715			1,200.00
Cintas Corp #621 3604 W. Gettysburg Fresno, CA 93722	Cintas Corp #621 3604 W. Gettysburg Fresno, CA 93722 559-457-0183			1,163.17
Truckload Managment #774172 4172 Solutions Ctr Chicago, IL 60677	Truckload Managment #774172 4172 Solutions Ctr Chicago, IL 60677 800-489-4585			1,025.14
AT&T Payment Center Sacramento, CA 95887	AT&T Payment Center Sacramento, CA 95887 800-750-2355			938.12
Office Depot P.O. Box 689020 Des Moines, IA 50368	Office Depot P.O. Box 689020 Des Moines, IA 50368 807-029-7744			788.27

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

**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 May 30, 2008

Signature /s/ Scott R. James
Scott R. James
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.