

**United States Bankruptcy Court
District of Colorado**

IN RE:

Case No. _____

L&M Pressworks, LLC

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)
Lamirato, Tom 7386 Orion St Arvada, CO 80007				444,538.05
Xpedx 3900 Lima St Denver, CO 80239				141,398.29
J.I.T. Staffing 3401 E Colfax Ave Denver, CO 80206				100,751.00
Rocky Mountain Health Plans 2775 Crossroads Blvd Grand Junction, CO 81506				73,410.16
Unisource Worldwide, Inc. 12601 E 38th Ave Denver, CO 80239				71,220.72
Spicers Paper, Inc. 12310 Slauson Ave Santa Fe Springs, CA 90670				62,606.44
Security Benefit Group Retirement Plan Services PO Box 750560 Topeka, KS 66675				51,898.21
SOS Staffing PO Box 27008 Salt Lake City, UT 84127				21,729.00
ABC Die Cutting & Embossing 6363 E 38th Ave Denver, CO 80207				17,533.00
Xcel Energy 8958 Washington St Denver, CO 80229				14,456.49
Dodge Electric 390 Norfolk St Aurora, CO 80011				13,121.33
New Leaf Paper, LLC Dept. 34106 PO Box 39000 San Francisco, CA 94139				13,000.00
FujiFilm Graphic Systems 2420 Long Lake Rd North Saint Paul, MN 55113				11,197.93

Greenberg Traurig, LLP 1200 17th St Ste 2400 Denver, CO 80202	6,903.36
CAP Logistics PO Box 5608 Denver, CO 80217	6,289.74
Colorado Envelope 11811 Upham St Unit B Broomfield, CO 80020	6,208.72
Dell Business Credit Payment Processing Center PO Box 5275 Carol Stream, IL 60197	5,409.63
Pasterkamp Heating & Airconditioning 1930 S Cherokee St Denver, CO 80223	5,150.00
D&R Products, Inc. 1409 Duff Dr Fort Collins, CO 80524	5,139.50
Western Die 3650 E 41st Ave # 4 Denver, CO 80216	4,566.00

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: August 11, 2008

Signature: /s/ Eric Smith

Eric Smith, Managing Member

(Print Name and Title)