B4 (Official Form 4) (12/07)

United States Bankruptcy Court District of Colorado

| In re | Lester A. Parker | | Case No. | |
|-------|------------------|-----------|----------|----|
| | | Debtor(s) | 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) |
|--|---|---|---|--|
| Name of creditor and complete mailing address including zip code | Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.) | Indicate if claim is contingent, unliquidated, disputed, or subject to setoff | Amount of claim [if secured, also state value of security] |
| Barton Supply | Barton Supply | Trade Debt | Disputed | 60,392.80 |
| 14800 East Moncrieff Place | 14800 East Moncrieff Place | | | |
| Aurora, CO 80011 | Aurora, CO 80011 | | | |
| Colorado Machinery | Colorado Machinery | Trade Debt | Disputed | 141,070.22 |
| 685 East Enterprise Drive | 685 East Enterprise Drive | | | |
| Pueblo, CO 81007 | Pueblo, CO 81007 | | | |
| Dana Kepner Company, Inc. | Dana Kepner Company, Inc. | Trade Debt | Disputed | 80,150.43 |
| 700 Alcott Street | 700 Alcott Street | | | |
| Denver, CO 80204 | Denver, CO 80204 | | | |
| HRH of Colorado | HRH of Colorado | Trade Debt | Disputed | 127,894.94 |
| 720 South Colorado Blvd., | 720 South Colorado Blvd., Suite 600 | | | |
| Suite 600 Nort | Nort | | | |
| Denver, CO 80246 | Denver, CO 80246 | | | |
| Interwest Safety Supply, Inc. | Interwest Safety Supply, Inc. | Trade Debt | Disputed | 221,542.28 |
| 195 South Navajo | 195 South Navajo | | | |
| Denver, CO 80223 | Denver, CO 80223 | | | |
| ISCO Industries, LLC | ISCO Industries, LLC | Trade Debt | Disputed | 93,198.29 |
| 1974 Solutions Center | 1974 Solutions Center | | | |
| Chicago, IL 60677 | Chicago, IL 60677 | | | |
| John Deere Credit | John Deere Credit | Trade Debt | Disputed | 78,625.63 |
| PO Box 6600 | PO Box 6600 | | | |
| Johnston, IA 50131 | Johnston, IA 50131 | | | |
| LaFarge West, Inc. Attn: | LaFarge West, Inc. Attn: Nancy | Trade Debt | Disputed | 181,074.09 |
| Nancy | 1590 West 12th Ave. | | | |
| 1590 West 12th Ave. | Denver, CO 80204 | | | |
| Denver, CO 80204 | | | | |
| LAP Partnership, LLP | LAP Partnership, LLP | Trade Debt | Disputed | 392,366.00 |
| 24500 Everett Road | 24500 Everett Road | | | |
| Pueblo, CO 81006 | Pueblo, CO 81006 | | | |
| Northwest Pipe Company | Northwest Pipe Company | Trade Debt | Disputed | 99,010.50 |
| 5721 SE Columbia Way, Suite | 5721 SE Columbia Way, Suite 200 | | | |
| 200 | Vancouver, WA 98661 | | | |
| Vancouver, WA 98661 | | | | |

| B4 (Official Form 4) (12/07) - Cont. | | | | | | |
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| | Debtor(s) | • | | | | |

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

| (1) | (2) | (3) | (4) | (5) |
|--|---|---|---|--|
| Name of creditor and complete mailing address including zip code | Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.) | Indicate if claim is contingent, unliquidated, disputed, or subject to setoff | Amount of claim [if secured, also state value of security] |
| Parker & Sons Construction, LLC 1045 27th Lane Attn: Stacie Jo Parker Pueblo, CO 81006 | Parker & Sons Construction, LLC 1045 27th Lane Pueblo, CO 81006 | Trade Debt | Disputed | 425,591.57 |
| Pipe Industries Corporation 5810 East 77th Ave. Commerce City, CO 80022 | Pipe Industries Corporation 5810 East 77th Ave. Commerce City, CO 80022 | Trade Debt | Disputed | 61,969.75 |
| Polk Oil Company 1200 Paseo De Onate Espanola, NM 87532 | Polk Oil Company 1200 Paseo De Onate Espanola, NM 87532 | Trade Debt | Disputed | 67,707.70 |
| Rex Oil Company PO Box 211098 5671 Tejon Street Denver, CO 80221 | Rex Oil Company PO Box 211098 5671 Tejon Street Denver, CO 80221 | Trade Debt | Disputed | 281,160.51 |
| Skyline Steel, LLC 8 Woodhollow Road, Suite 102 Parsippany, NJ 07054 | Skyline Steel, LLC 8 Woodhollow Road, Suite 102 Parsippany, NJ 07054 | Trade Debt | Disputed | 197,375.37 |
| Southwest Asphalt Paving PO Box 1034 Dickinson, ND 58602 | Southwest Asphalt Paving PO Box 1034 Dickinson, ND 58602 | Trade Debt | Disputed | 259,072.50 |
| Southwest Ready Mix, Inc. 117 White Pine Drive Alamosa, CO 81101 | Southwest Ready Mix, Inc. 117 White Pine Drive Alamosa, CO 81101 | Trade Debt | Disputed | 61,679.05 |
| Ver-Mac, Inc. 1781 Bresse Sainte-Foy Quebec Canada G2G 2V2 | Ver-Mac, Inc. 1781 Bresse Sainte-Foy Quebec | Trade Debt | Disputed | 85,100.00 |
| Wagner Equipment Rental Department Department 9000 Denver, CO 80291 | Wagner Equipment Rental Department Department 9000 Denver, CO 80291 | Trade Debt | Disputed | 557,131.42 |
| Wagner Rents Department 1291 Denver, CO 80291 | Wagner Rents Department 1291 Denver, CO 80291 | Trade Debt | Disputed | 70,484.75 |

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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, **Lester A. Parker**, 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 | June 23, 2009 | Signature | /s/ Lester A. Parker | |
|------|---------------|-----------|----------------------|--|
| | | - | Lester A. Parker | |
| | | | Debtor | |

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.