B4 (Official Form 4) (01/08)

UNITED STATES BANKRUPTCY COURT
District of Colorado

In Re: Barjinder S. Gill and Gurmeet Gill   Case No. _____

Debtor   (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 [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) 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]
1	Sapan Kapoor 1305 Ridge West Drive Windsor, CO 80550			Unliquidated	175,000
2	Washington Mutual PO Box 78065 Phoenix, AZ 85062			Unliquidated	96,620
3	Capital One POB 30273 Salt Lake City, UT 84130-0273			Unliquidated	73,310
4	US Bank PO Box 2188 Oshkosh, WI 64903-2188			Unliquidated	51,352

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5	Discover PO Box 960016 Orlando, FL 32896-0016			Unliquidated	36,948
6	Hill Petroleum 6301 Ralston Road Arvada, CO 80002			Unliquidated	35,906.03
7	Key Bank PO Box 94831 Cleveland, OH 44101-4831			Unliquidated	29,800
8	Bank of the West PO Box 9090 Melville, NY 11747-9090			Unliquidated	27,853
9	Wells Fargo PO Box 54349 Los Angeles, CA 90054-0349			Unliquidated	27,587
10	US Bank POB 790408 St. Louis, MO 63179-0408			Unliquidated	21,745.00
11	Capital One PO Box 60599 City of Industry, CA 91716-0599			Unliquidated	21,616
12	Bank of America PO Box 851001 Dallas, TX 75285-1001			Unliquidated	17,800

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13	Advanta PO Box 8088 Philadelphia, PA 19101-8088			Unliquidated	16,854
14	AT & T POB 6940 The Lakes, NV 88901-6940			Unliquidated	15,988.00
15	Discover PO Box 960016 Orlando, FL 32896-0016			Unliquidated	14,842
16	Citi Card POB 6401 The Lakes, NV 88901-6401			Unliquidated	11,406.29
17	Wells Fargo PO Box 54349 Los Angeles, CA 90054-0349			Unliquidated	10,708
18	Leaf Funding PO Box 644006 Cincinnati, OH 45264-4006			Unliquidated	93,00.00
19	Discover POB 6103 Carol Stream, IL 60197			Unliquidated	9052.00
20	US Bank PO Box 2188 Oshkosh, WI 64903-2188			Unliquidated	8,000