

**United States Bankruptcy Court
District of Colorado**

IN RE:

Case No. _____

Sidwell Brothers Partnership

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)
Agland P.O. Box 338 260 Factory Rd Eaton, CO 80615-3481				69,074.50
Farm Plan PO Box 5328 Madison, WI 53705-0328				29,064.55
Richardson, Reuben 41564 County Road J Yuma, CO 80759-9562				19,474.00
Northern Feed And Bean PO Box 149 Lucerne, CO 80646-0149				16,894.26
Manuello, Inc. Colorado Equipment 685 E Enterprise Dr Pueblo, CO 81007-1468				15,337.00
Mountain Vet Supply, Inc. 149 John Deere Dr Fort Collins, CO 80524-9261				11,001.23
Sharp Bros. Seed Co. 101 E 4th Street Rd Greeley, CO 80631-9530				9,191.83
Cache La Poudre Irrigation PO Box 104 Lucerne, CO 80646-0104				7,860.33
Larimer Weld Irrigation PO Box 206 Eaton, CO 80615-0206				6,361.00
CNH Capital PO Box 1083 Evansville, IN 47706-1083				5,724.72
Midwest Seed Genetics PO Box 518 Carroll, IA 51401-0518				5,397.70
Valley Irrigation Of Greeley P.O. Box 307 651 O St Greeley, CO 80631-9540				5,047.68
Show Circuit 21009 Clarksville Rd Lexington, IL 61753-7729				4,424.56

Low Level Dusting 119 N 2nd St La Salle, CO 80645-3202	3,800.00
Midwest Genetics PO Box 107 Bradford, IL 61421-0107	1,605.00
Livestock Plus PO Box 391 Clarion, IA 50525-0391	1,089.75
Tire Pro 318 N 2nd St La Salle, CO 80645-3321	1,001.93

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: February 17, 2010 Signature: /s/ Jerry F. Sidwell

Jerry F. Sidwell, Partner
(Print Name and Title)