

**United States Bankruptcy Court
District of Colorado**

IN RE:

Case No. _____

Superior Plaster & Drywall, Inc.

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)
Wagner Interior Supply 3737 Troy St Denver, CO 80239-3536	Joshua Maximon, Esq. Maximon Law Firm LLC 900 Arapahoe Ave Boulder, CO 80302-6018			698,839.71
MGM Supply Co. 3296 S Zuni St Englewood, CO 80110-2142	Robert J. Bricmont, Esq. The Bricmont Law Firm, P.C. 1763 Franklin St. Littleton, CO 80120			472,864.12
Builder Services Group, Inc. dba MATO 4850 Lima St Denver, CO 80239-2628	Glen A. Krahenbuhl, Esq.. Wells Love & Scoby, LLC 225 Canyon Blvd Boulder, CO 80302-4920			216,822.20
Pioneer Materials 7271 S Eagle St Centennial, CO 80112-6903				83,085.41
Wagner Interior Supply 3737 Troy St Denver, CO 80239-3536				40,041.99
RMS 6465 Greenwood Plaza Blvd Ste 650 Englewood, CO 80111-7103				38,061.33
First Insurance Funding Corp. PO Box 66468 Chicago, IL 60666-0468				35,695.75
Tezak And O'Brien 7851 S Elati St Ste 202 Littleton, CO 80120-8081				18,995.26
Builder Services Group, Inc. dba MATO 4850 Lima St Denver, CO 80239-2628				16,378.20
Lindquist, Kyle 3162 Fox Sedge Ln Highlands Ranch, CO 80126-7594				15,465.33
Ahern Rentals 4241 Arville St Las Vegas, NV 89103-3713				12,937.23
Office Depot #0508 P.O. Box 689020 Des Moines, IA 50368-9020				10,664.30
Sherwin-Williams 5150 E Arapahoe Rd Ste D2 Littleton, CO 80122-4820				10,360.18

Winter, David 2868 Breezy Ln Castle Rock, CO 80109-4580		9,946.65
Hover, Bret 2060 S Fairplay St Aurora, CO 80014-4526		9,639.00
United Reprographic Supply 7076 S Revere Pkwy Centennial, CO 80112-3932		8,993.34
Millennium Bank Visa Card Service Center PO Box 569100 Dallas, TX 75356-9100	TIB - The Independent Bankers Bank PO Box 569120 Dallas, TX 75356-9120	8,908.94
Sinicki, Kimberly 1495 Kingsfield St Castle Rock, CO 80104-3299		8,719.72
Howard, Jeff 7500 Devinney Ct Arvada, CO 80005-2870		8,641.00
Hilti, Inc. P.O. Box 120001 Dept. 0890 Dallas, TX 75312-0001		8,469.47

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: March 11, 2010 Signature: /s/ Richard B. Baker

Richard B. Baker, President

(Print Name and Title)