B4 (Official Form 4) (12/07)

United States Bankruptcy Court District of Colorado

In re	Wall Concepts, Inc.		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)	(2)	(4)	(5)
(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]
Ahern Rentals	Ahern Rentals	Trade debt		9,047.07
PO Box 271390	PO Box 271390			
Las Vegas, NV 89123	Las Vegas, NV 89123			
Al Perlman	Al Perlman	Trade debt		2,400.00
4740 Country Road #166	4740 Country Road #166			'
Elizabeth, CO 80107	Elizabeth, CO 80107			
Anderson & Jahde, P.C. 2100 W. Littleton Blvd. #300 Littleton, CO 80120	Anderson & Jahde, P.C. 2100 W. Littleton Blvd. #300 Littleton. CO 80120	Trade debt		1,135.50
Apprentice Personnel	Apprentice Personnel	Trade debt		23,177.30
PO Box 6009	PO Box 6009			
Colorado Springs, CO 80934	Colorado Springs, CO 80934			
Beneficial Life Insurance	Beneficial Life Insurance Company	Trade debt		2,982.30
Company	PO Box 79030			'
PO Box 79030	Phoenix, AZ 85062			
Phoenix, AZ 85062	,			
BMW Bank of North America	BMW Bank of North America	Trade debt		18,312.97
PO Box 78066	PO Box 78066			
Phoenix, AZ 85062-8066	Phoenix, AZ 85062-8066			
Chase Cardmember	Chase Cardmember Services	Trade debt		34,222.00
Services	PO Box 94014			
PO Box 94014	Palatine, IL 60094			
Palatine, IL 60094				
H&E Equipment Services	H&E Equipment Services	Trade debt		2,451.42
PO Box 849850	PO Box 849850			
Dallas, TX 75284-9850	Dallas, TX 75284-9850			
Hilti, Inc.	Hilti, Inc.	Trade debt		15,399.36
Dept. 0890	Dept. 0890			
PO Box 120001	PO Box 120001			
Dallas, TX 75312-0890	Dallas, TX 75312-0890			
Humana	Humana	Trade debt		1,695.42
PO Box 528	PO Box 528			
Carol Stream, IL 60132	Carol Stream, IL 60132			
J&J Drywall aka Saul	J&J Drywall aka Saul Veragura	Trade debt		1,000.00
Veragura	2117 West 14th St.			
2117 West 14th St.	Pueblo, CO 81003			
Pueblo, CO 81003				

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(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]
Magnum Materials of Colorado, Inc. 3855 Sable Blvd. Aurora, CO 80011	Magnum Materials of Colorado, Inc. 3855 Sable Blvd. Aurora, CO 80011	Trade debt		176,463.04
Mountain States Insurance Group Direct Bill Unit 5051 Journal Center Blvd. NE Albuquerque, NM 87109	Mountain States Insurance Group Direct Bill Unit 5051 Journal Center Blvd. NE Albuquerque, NM 87109	Trade debt		7,995.66
Public Service Company of Colorado dba Excel Energy PO Box 840 Denver, CO 80201	Public Service Company of Colorado dba Excel Energy PO Box 840 Denver, CO 80201	Trade debt		1,623.15
Rocky Mountain Construction Wholesale 3265 S. Platte River Drive Englewood, CO 80110	Rocky Mountain Construction Wholesale 3265 S. Platte River Drive Englewood, CO 80110	Trade debt		11,951.07
Sprint PO Box 7993 Overland Park, KS 66207	Sprint PO Box 7993 Overland Park, KS 66207	Trade debt		1,731.88
State Farm Insurance 4645 South Lakeshore Drive #11 Tempe, AZ 85282	State Farm Insurance 4645 South Lakeshore Drive #11 Tempe, AZ 85282	Trade debt		3,454.81
Waco Scaffolding 121 E. 58th Ave. Denver, CO 80216	Waco Scaffolding 121 E. 58th Ave. Denver, CO 80216	Trade debt		8,124.49
Wagner Interior Supply 3737 Troy Street Denver, CO 80239	Wagner Interior Supply 3737 Troy Street Denver, CO 80239	Trade debt		227,535.26
Western Interior Supply 450 Bryant Street Denver, CO 80204	Western Interior Supply 450 Bryant Street Denver, CO 80204	Trade debt		51,695.43

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(Continuation Sheet)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the President of the corporation 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 22, 2011	Signature	/s/ Nicholas Wall
			Nicholas Wall
			President

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.