

**United States Bankruptcy Court
District of Colorado**

IN RE:

Case No. _____

Las Animas Wood Products, 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)
Begley Lumber Company, Inc. PO Box 2800 London, KY 40743-2800	(606) 877-1228	Unsecured debt		53,896.35
Bank Of America PO Box 851001 Dallas, TX 75285-1001		Unsecured debt		30,130.07
Advanta Business Card PO Box 5657 Hicksville, NY 11802-5657	Cardworks Servicing LLC PO Box 9201 Old Bethpage, NY 11804-9001 (877) 487-5583			25,233.04
Bank Of America PO Box 15184 Wilmington, DE 19850-5184	Focus Receivables Management LLC 1130 Northchase Pkwy SE Ste 150 Marietta, GA 30067-6429	Unsecured debt		25,089.26
W & L Contractors, Inc. PO Box 635 Myrtle Point, OR 97458-0635	(541) 572-3483	Unsecured debt		24,471.96
Durango Electric Services Inc. 109 Suttle St Durango, CO 81303-7911	(970) 247-9144	Unsecured debt		21,306.43
Vandergrift Diesel PO Box 553 Durango, CO 81302-0553	(970) 247-3301	Unsecured debt		19,789.08
Internal Revenue Service Central Insolvency Operation PO Box 7346 Philadelphia, PA 19101-7346		Priority Tax Claim		18,231.52
Capital One Bank Visa Business Card PO Box 60599 City of Industry, CA 91716-0599		Unsecured debt		15,026.55
Lumber Products, Inc. PO Box 28007 Portland, OR 97228-8007	Coface Collections N.A. Attn: Jennifer Millet PO Box 8471 Metairie, LA 70011-8471 (206) 350-0380 Fax (800) 509-6060 x 558	Unsecured debt		8,153.44
Internal Revenue Service Central Insolvency Operation PO Box 7346 Philadelphia, PA 19101-7346		Priority Tax Claim		6,994.44

Newman Lumber Company PO Box 2580 Gulfport, MS 39505-2580	(228) 832-1899	Unsecured debt	6,615.32
Shand, Newbold & Chapman PC PO Box 2790 Durango, CO 81302-2790	(970) 247-3091	Unsecured debt	5,935.20
MJP Trucking LLC 710 W 1050 S Richfield, UT 84701-3083	(435) 896-6020	Unsecured debt	4,252.50
Sam's Club PO Box 530981 Atlanta, GA 30353-0981	Sam's Club Attn: Customer Service 2101 SE Simple Savings Dr Bentonville, AR 72716-0745 (888) 746-7726	Unsecured debt	3,877.89
Bakerview Forest Products PO Box 277 Custer, WA 98240-0277	Bakerview Forest Products #203-201 Stewart Crescent Maple Ridge, BC V2X 0T6 (604) 460-6333	Unsecured debt	3,876.33
Western Timber Products, Inc. 610 W Hubbard St Ste 203/204 Coeur D Alene, ID 83814-2285	Dan Seid, President (208) 765-2295	Unsecured debt	3,277.40
MBNA PO Box 15710 Wilmington, DE 19886-5710		Unsecured debt	3,121.12
American Express Customer Service PO Box 981540 El Paso, TX 79998-1537	(800) 874-2717	Unsecured debt	3,103.09
J & M Baling Inc. 1621 W Murray Dr Ste C Farmington, NM 87401-4013	(505) 326-0145	Unsecured debt	3,000.00

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: December 21, 2011 Signature: /s/ Timothy N. Spellman

Timothy N. Spellman, President

(Print Name and Title)