

**United States Bankruptcy Court
District of Idaho**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Clough, Tony E	Name of Joint Debtor (Spouse) (Last, First, Middle): Clough, Deborah S
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): FDBA High Desert Tile & Design, aka High Desert Floor to Ceiling, and Tile4U	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): AKA Debbie or Deb Clough
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) xxx-xx-0421	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) xxx-xx-1261
Street Address of Debtor (No. and Street, City, and State): 3405 Canyon Cove Kimberly, ID	Street Address of Joint Debtor (No. and Street, City, and State): 3405 Canyon Cove Kimberly, ID
ZIP Code 83341	ZIP Code 83341
County of Residence or of the Principal Place of Business: Twin Falls	County of Residence or of the Principal Place of Business: Twin Falls
Mailing Address of Debtor (if different from street address): ZIP Code	Mailing Address of Joint Debtor (if different from street address): ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <input checked="" type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input checked="" type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input type="checkbox"/> Debts are primarily business debts.
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Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information *** Brent T. Robinson 1932 ***

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors										
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000	

Estimated Assets										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion	

Estimated Liabilities										
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$50 million	\$10,000,001 to \$100 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion	

THIS SPACE IS FOR COURT USE ONLY

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Clough, Tony E Clough, Deborah S</p>
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X /s/ Brent T. Robinson July 30, 2008 Signature of Attorney for Debtor(s) (Date) Brent T. Robinson</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.
 No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:
 Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

**Clough, Tony E
Clough, Deborah S**

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Tony E Clough
Signature of Debtor **Tony E Clough**

X /s/ Deborah S Clough
Signature of Joint Debtor **Deborah S Clough**

Telephone Number (If not represented by attorney)

July 30, 2008
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

_____ Date

Signature of Attorney*

X /s/ Brent T. Robinson
Signature of Attorney for Debtor(s)

Brent T. Robinson 1932
Printed Name of Attorney for Debtor(s)

Robinson & Associates
Firm Name

**615 H Street
P.O. Box 396
Rupert, ID 83350-0396**

Address

(208) 436-4717 Fax: (208) 436-6804
Telephone Number

July 30, 2008
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X _____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Authorized Individual

Printed Name of Authorized Individual

Title of Authorized Individual

_____ Date

United States Bankruptcy Court
District of Idaho

In re Tony E Clough
Deborah S Clough

Debtor(s)

Case No. _____

Chapter 11

**EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH
CREDIT COUNSELING REQUIREMENT**

Warning: You must be able to check truthfully one of the five statements regarding credit counseling listed below. If you cannot do so, you are not eligible to file a bankruptcy case, and the court can dismiss any case you do file. If that happens, you will lose whatever filing fee you paid, and your creditors will be able to resume collection activities against you. If your case is dismissed and you file another bankruptcy case later, you may be required to pay a second filing fee and you may have to take extra steps to stop creditors' collection activities.

Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. *Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.*

2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. *You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 15 days after your bankruptcy case is filed.*

3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the five days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now. *[Must be accompanied by a motion for determination by the court.][Summarize exigent circumstances here.]* _____

If the court is satisfied with the reasons stated in your motion, it will send you an order approving your request. You must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy case and promptly file a certificate from the agency that provided the briefing, together with a copy of any debt management plan developed through the agency. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. A motion for extension must be filed within the 30-day period. Failure to fulfill these requirements may result in dismissal of your case. If the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing, your case may be dismissed.

United States Bankruptcy Court
District of Idaho

In re Tony E Clough
Deborah S Clough

Debtor(s)

Case No. _____

Chapter 11

**EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH
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Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. *Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.*

2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. *You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 15 days after your bankruptcy case is filed.*

3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the five days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now. *[Must be accompanied by a motion for determination by the court.][Summarize exigent circumstances here.]* _____

If the court is satisfied with the reasons stated in your motion, it will send you an order approving your request. You must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy case and promptly file a certificate from the agency that provided the briefing, together with a copy of any debt management plan developed through the agency. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. A motion for extension must be filed within the 30-day period. Failure to fulfill these requirements may result in dismissal of your case. If the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing, your case may be dismissed.

UNITED STATES BANKRUPTCY COURT
DISTRICT OF IDAHO

**NOTICE TO INDIVIDUAL CONSUMER DEBTOR UNDER § 342(b)
OF THE BANKRUPTCY CODE**

In accordance with § 342(b) of the Bankruptcy Code, this notice: (1) Describes briefly the services available from credit counseling services; (2) Describes briefly the purposes, benefits and costs of the four types of bankruptcy proceedings you may commence; and (3) Informs you about bankruptcy crimes and notifies you that the Attorney General may examine all information you supply in connection with a bankruptcy case. You are cautioned that bankruptcy law is complicated and not easily described. Thus, you may wish to seek the advice of an attorney to learn of your rights and responsibilities should you decide to file a petition. Court employees cannot give you legal advice.

1. Services Available from Credit Counseling Agencies

With limited exceptions, § 109(h) of the Bankruptcy Code requires that all individual debtors who file for bankruptcy relief on or after October 17, 2005, receive a briefing that outlines the available opportunities for credit counseling and provides assistance in performing a budget analysis. The briefing must be given within 180 days **before** the bankruptcy filing. The briefing may be provided individually or in a group (including briefings conducted by telephone or on the Internet) and must be provided by a nonprofit budget and credit counseling agency approved by the United States trustee or bankruptcy administrator. The clerk of the bankruptcy court has a list that you may consult of the approved budget and credit counseling agencies.

In addition, after filing a bankruptcy case, an individual debtor generally must complete a financial management instructional course before he or she can receive a discharge. The clerk also has a list of approved financial management instructional courses.

2. The Four Chapters of the Bankruptcy Code Available to Individual Consumer Debtors

Chapter 7: Liquidation (\$245 filing fee, \$39 administrative fee, \$15 trustee surcharge: Total Fee \$299)

1. Chapter 7 is designed for debtors in financial difficulty who do not have the ability to pay their existing debts. Debtors whose debts are primarily consumer debts are subject to a "means test" designed to determine whether the case should be permitted to proceed under chapter 7. If your income is greater than the median income for your state of residence and family size, in some cases, creditors have the right to file a motion requesting that the court dismiss your case under § 707(b) of the Code. It is up to the court to decide whether the case should be dismissed.

2. Under chapter 7, you may claim certain of your property as exempt under governing law. A trustee may have the right to take possession of and sell the remaining property that is not exempt and use the sale proceeds to pay your creditors.

3. The purpose of filing a chapter 7 case is to obtain a discharge of your existing debts. If, however, you are found to have committed certain kinds of improper conduct described in the Bankruptcy Code, the court may deny your discharge and, if it does, the purpose for which you filed the bankruptcy petition will be defeated.

4. Even if you receive a general discharge, some particular debts are not discharged under the law. Therefore, you may still be responsible for most taxes and student loans; debts incurred to pay nondischargeable taxes; domestic support and property settlement obligations; most fines, penalties, forfeitures, and criminal restitution obligations; certain debts which are not properly listed in your bankruptcy papers; and debts for death or personal injury caused by operating a motor vehicle, vessel, or aircraft while intoxicated from alcohol or drugs. Also, if a creditor can prove that a debt arose from fraud, breach of fiduciary duty, or theft, or from a willful and malicious injury, the bankruptcy court may determine that the debt is not discharged.

Chapter 13: Repayment of All or Part of the Debts of an Individual with Regular Income (\$235 filing fee, \$39 administrative fee: Total fee \$274)

1. Chapter 13 is designed for individuals with regular income who would like to pay all or part of their debts in installments over a period of time. You are only eligible for chapter 13 if your debts do not exceed certain dollar amounts set forth in the Bankruptcy Code.

2. Under chapter 13, you must file with the court a plan to repay your creditors all or part of the money that you owe them, using your future earnings. The period allowed by the court to repay your debts may be three years or five years, depending upon your income and other factors. The court must approve your plan before it can take effect.

3. After completing the payments under your plan, your debts are generally discharged except for domestic support obligations; most student loans; certain taxes; most criminal fines and restitution obligations; certain debts which are not properly listed in your bankruptcy papers; certain debts for acts that caused death or personal injury; and certain long term secured obligations.

Chapter 11: Reorganization (\$1000 filing fee, \$39 administrative fee: Total fee \$1039)

Chapter 11 is designed for the reorganization of a business but is also available to consumer debtors. Its provisions are quite complicated, and any decision by an individual to file a chapter 11 petition should be reviewed with an attorney.

Chapter 12: Family Farmer or Fisherman (\$200 filing fee, \$39 administrative fee: Total fee \$239)

Chapter 12 is designed to permit family farmers and fishermen to repay their debts over a period of time from future earnings and is similar to chapter 13. The eligibility requirements are restrictive, limiting its use to those whose income arises primarily from a family-owned farm or commercial fishing operation.

3. Bankruptcy Crimes and Availability of Bankruptcy Papers to Law Enforcement Officials

A person who knowingly and fraudulently conceals assets or makes a false oath or statement under penalty of perjury, either orally or in writing, in connection with a bankruptcy case is subject to a fine, imprisonment, or both. All information supplied by a debtor in connection with a bankruptcy case is subject to examination by the Attorney General acting through the Office of the United States Trustee, the Office of the United States Attorney, and other components and employees of the Department of Justice.

WARNING: Section 521(a)(1) of the Bankruptcy Code requires that you promptly file detailed information regarding your creditors, assets, liabilities, income, expenses and general financial condition. Your bankruptcy case may be dismissed if this information is not filed with the court within the time deadlines set by the Bankruptcy Code, the Bankruptcy Rules, and the local rules of the court.

Certificate of Attorney

I hereby certify that I delivered to the debtor this notice required by § 342(b) of the Bankruptcy Code.

Brent T. Robinson _____ Printed Name of Attorney	X /s/ Brent T. Robinson _____ Signature of Attorney	July 30, 2008 _____ Date
Address: 615 H Street P.O. Box 396 Rupert, ID 83350-0396 (208) 436-4717		

Certificate of Debtor

I (We), the debtor(s), affirm that I (we) have received and read this notice.

Tony E Clough Deborah S Clough _____ Printed Name of Debtor	X /s/ Tony E Clough _____ Signature of Debtor	July 30, 2008 _____ Date
Case No. (if known) _____	X /s/ Deborah S Clough _____ Signature of Joint Debtor (if any)	July 30, 2008 _____ Date

United States Bankruptcy Court
District of Idaho

In re **Tony E Clough**
Deborah S Clough

Debtor(s)

Case No. _____
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)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Bank of America PO Box 15102 Wilmington, DE 19886-5102	Bank of America PO Box 15102 Wilmington, DE 19886-5102	Misc. Business and Personal Expenses - Disputed for reason the debt was paid upon compromise settlement.	Unliquidated Disputed	31,350.71
Floor to Ceiling 3200 Corporate Center Drive Suite 101 Burnsville, MN 55306	Floor to Ceiling 3200 Corporate Center Drive Suite 101 Burnsville, MN 55306	Trade Debt - Franchise	Contingent Unliquidated Disputed	27,104.84
Bank of America PO Box 15726 Wilmington, DE 19886-5726	Bank of America PO Box 15726 Wilmington, DE 19886-5726	Misc. Business and Personal Expenses		20,055.66
Bank of America P.O. Box 30610 Los Angeles, CA 90030-0610	Bank of America P.O. Box 30610 Los Angeles, CA 90030-0610	Deficiency on Lincoln Aviator surrendered to the bank	Contingent Unliquidated	19,593.86
Crown Cabinets Olympia Sales Co. 1537 South 700 West Salt Lake City, UT 84104	Crown Cabinets Olympia Sales Co. 1537 South 700 West Salt Lake City, UT 84104	Trade Debt - Product, Personal Guarantee	Contingent Unliquidated	16,518.76
Chase P.O. Box 94014 Palatine, IL 60094-4014	Chase P.O. Box 94014 Palatine, IL 60094-4014	Misc. Business and Personal Expenses		15,000.00
Citi Card P.O. Box 6500 Sioux Falls, SD 57117	Citi Card P.O. Box 6500 Sioux Falls, SD 57117	Misc. Business and Personal Expenses		11,574.00
Masterbrand Cabinets 75 Remittance Drive Ste 1860 Chicago, IL 60673-1860	Masterbrand Cabinets 75 Remittance Drive Ste 1860 Chicago, IL 60673-1860	Trade Debt - Product	Contingent Unliquidated Disputed	7,248.99
GE Money Bank PO Box 960061 Orlando, FL 32896-0061	GE Money Bank PO Box 960061 Orlando, FL 32896-0061	Misc. Business and Personal Expenses		7,244.86

In re **Tony E Clough**
Deborah S Clough

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Mohawk Factoring Inc PO Box 12069 Calhoun, GA 30703	Mohawk Factoring Inc PO Box 12069 Calhoun, GA 30703	Trade Debt - Product	Contingent Unliquidated Disputed	6,029.25
Birch Creek Millwork, Inc PO Box 93 Terreton, ID 83450-0093	Birch Creek Millwork, Inc PO Box 93 Terreton, ID 83450-0093	Trade Debt - Product	Contingent Unliquidated Disputed	5,236.08
Dal Tile 11589 West Executive Boise, ID 83713	Dal Tile 11589 West Executive Boise, ID 83713	Trade Debt - Product	Contingent Unliquidated Disputed	4,715.91
Matlock Capital LLC PO Box 1001 Ketchum, ID 83340-1001	Matlock Capital LLC PO Box 1001 Ketchum, ID 83340-1001	Requested Refund for Services - Customer changed their mind on the job	Contingent Unliquidated Disputed	4,378.00
Sears P.O. Box 555 Columbus, OH 43216-0555	Sears P.O. Box 555 Columbus, OH 43216-0555	Misc. Personal and Household Goods		4,360.09
Walker Zanger 8901 Bradley Avenue Sun Valley, CA 91352	Walker Zanger 8901 Bradley Avenue Sun Valley, CA 91352	Trade Debt - Product	Contingent Unliquidated Disputed	4,300.00
Dex Media West LLC P.O. Box 79167 Phoenix, AZ 85062-9167	Dex Media West LLC P.O. Box 79167 Phoenix, AZ 85062-9167	Trade Debt - Advertising	Contingent Unliquidated Disputed	3,651.66
Ataraxis Accounting 894 Filer Avenue PO Box 1292 Twin Falls, ID 83303-1292	Ataraxis Accounting 894 Filer Avenue PO Box 1292 Twin Falls, ID 83303-1292	Trade Debt - Accounting Services	Contingent Unliquidated Disputed	3,544.48
Benoit, Alexander, Harwood High & Valdez, LLP P.O. Box 366 Twin Falls, ID 83303-0366	Benoit, Alexander, Harwood High & Valdez, LLP P.O. Box 366 Twin Falls, ID 83303-0366	Trade Debt - Legal Services	Contingent Unliquidated Disputed	3,433.78
Headrick Outdoor Media Inc One Freedom Square Laurel, MS 39440-3367	Headrick Outdoor Media Inc One Freedom Square Laurel, MS 39440-3367	Trade Debt - Advertising	Contingent Unliquidated Disputed	3,181.74
Emser Tile 12050 West Franklin Road Boise, ID 83709	Emser Tile 12050 West Franklin Road Boise, ID 83709	Trade Debt - Product	Contingent Unliquidated	3,156.02

In re **Tony E Clough**
Deborah S Clough _____
Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

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

We, **Tony E Clough** and **Deborah S Clough**, the debtors in this case, declare under penalty of perjury that we have read the foregoing list and that it is true and correct to the best of our information and belief.

Date **July 30, 2008** _____

Signature **/s/ Tony E Clough** _____
Tony E Clough
Debtor

Date **July 30, 2008** _____

Signature **/s/ Deborah S Clough** _____
Deborah S Clough
Joint Debtor

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.

**United States Bankruptcy Court
District of Idaho**

In re **Tony E Clough**
Deborah S Clough Debtor(s) Case No. _____
Chapter **11**

VERIFICATION OF CREDITOR MATRIX

The above-named Debtors hereby verify that the attached list of creditors is true and correct to the best of their knowledge.

Date: **July 30, 2008**

/s/ Tony E Clough
Tony E Clough
Signature of Debtor

Date: **July 30, 2008**

/s/ Deborah S Clough
Deborah S Clough
Signature of Debtor

Absolute Granite
5015 Bond Street
Boise, ID 83706

Absolute Granite
% HCI, LLC
3322 S Campbell Ave, Ste BB
Springfield, MO 65807

Advanced Mailing Solutions
4935 N Bradley, Ste D
Garden City, ID 83714

Alta Window Solutions
% Jonathan Neil & Associates
PO Box 7000
Tarzana, CA 91356

Alta Window Solutions
% Brian J. Ferber, Esq.
18075 Ventura Blvd, Ste 3B
Encino, CA 91316

Alta Window Solutions
Skinner Fawcett Law Offices
PO Box 700
Boise, ID 83701-0700

Alta Window Solutions, aka
Kathy Ireland Home by Alta
1818 S Oak Street File 57349
Los Angeles, CA 90015

Aquadis
1190 Boul. Michele-Bohec
Blainville, Quebec J7C 5S4

Arnold Machinery
2975 West 2100 South
PO Box 30020
Salt Lake City, UT 84130

ASI
5090 Sawyer Avenue
Garden City, ID 83714

Ataraxis Accounting
894 Filer Avenue
PO Box 1292
Twin Falls, ID 83303-1292

Bank of America
PO Box 15726
Wilmington, DE 19886-5726

Bank of America
PO Box 15102
Wilmington, DE 19886-5102

Bank of America
P.O. Box 30610
Los Angeles, CA 90030-0610

Bank of America
PO Box 538625
Atlanta, GA 30353-8625

Bank of America
Bankruptcy NC4-105-03-14
PO Box 26012
Greensboro, NC 27420

Bank of America
Bankruptcy NC4-105-02-77
PO Box 26012
Greensboro, NC 27420

Bank of America
CA7-701-03-76
P.O. Box 2284
Brea, CA 92822-2269

Benoit, Alexander, Harwood
High & Valdez, LLP
P.O. Box 366
Twin Falls, ID 83303-0366

Bertch Cabinet Mfg, Inc
PO Box 2280
Waterloo, IA 50704

Best Buy
PO Box 1483
Chatsworth, GA 30705

Birch Creek Mill Work, Inc
% Hutchison Perry & Assoc
4500 E Speedway Blvd, Ste 12
Tucson, AZ 85712

Birch Creek Millwork, Inc
PO Box 93
Terreton, ID 83450-0093

Braxton Bragg
1494 Momentum Place
Chicago, IL 60689

Business Techs, Inc
502 Main Avenue South
Twin Falls, ID 83301

Cable One
450 Falls Ave East, Ste 103
Twin Falls, ID 83301

Cable One
% Szabo Media Collections
3355 Lenox Rd NE, 9th Floor
Atlanta, GA 30326-1332

Canyon Gate Dental
188 River Vista Place
Twin Falls, ID 83301

Capital One
P.O. Box 30285
Salt Lake City, UT 84130-0285

Chase
P.O. Box 94014
Palatine, IL 60094-4014

Chase
ATTN: Bankruptcy Department
PO Box 100018
Kennesaw, GA 30156

Citi Card
P.O. Box 6500
Sioux Falls, SD 57117

Citibank
% National Financial Systems
PO Box 9041
Hicksville, NY 11802-9041

Citibank
ATTN: Bankruptcy Dept
PO Box 20507
Kansas City, MO 64915

City of Twin Falls
PO Box 2469
Twin Falls, ID 83303

Color Fast Industries
3300 W Bolt Street
Fort Worth, TX 76110

Con-Way Freight
6301 Beach Blvd, Ste 300
Buena Park, CA 90621

Con-Way Freight
% RMS
PO Box 3099
Naperville, IL 60566-7099

Crown Cabinets
Olympia Sales Co.
1537 South 700 West
Salt Lake City, UT 84104

Crown Cabinets
% Prince Yeates & Geldzahler
175 East 400 South, Ste 900
Salt Lake City, UT 84111

Dal Tile
11589 West Executive
Boise, ID 83713

Danze Inc
5674 Paysphere Circle
Chicago, IL 60674

Designer Building Solutions
DBS Department 1635
Denver, CO 80291-1635

Dex Media West LLC
P.O. Box 79167
Phoenix, AZ 85062-9167

Diamond Blades Granite, Inc.
464 Dierkes Street West
Twin Falls, ID 83301

Diamond Line Delivery System
PO Box 938
Meridian, ID 83680-0938

Diamond Line Delivery System
% JR Scott & Associates
4331 N Federal Hwy, Ste 309
Fort Lauderdale, FL 33308

Dish Network
PO Box 7203
Pasadena, CA 91109

Dish Network
% GC Services
6330 Gulfton Street, Ste 400
Houston, TX 77081

Dish Network
c/o CBE Group Inc.
P.O. Box 2635
Waterloo, IA 50704-2635

Drain Frame
PO Box 460276
Escondido, CA 92046-0276

DuPont
PO Box 100075
Pasadena, CA 91189-0075

Ebbe America
PO Box 160496
Clearfield, UT 84016

Ecowater & Pristine Idapure
1863 Addison Avenue East
Twin Falls, ID 83301-5303

Ecowater of Twin Falls
% Idaho Collection Bureau
PO Box 576
Twin Falls, ID 83303-0576

Elements of Design
6240 Prescott Court
Chino, CA 91710

Emser Tile
12050 West Franklin Road
Boise, ID 83709

Emser Tile
8431 Santa Monica Blvd
Los Angeles, CA 90069

Express Publishing
PO Box 1013
Ketchum, ID 83340

Fabricators Supply, inc
828 N.P. Avenue
Fargo, ND 58102

Farmer Brothers
PO Box 2959
Torrance, CA 90509-2959

Fed Ex Freight
Dept. Ch
Palatine, IL 60055-0306

Fed Ex Freight
% RMS
PO Box 523
Richfield, OH 44286

Fed Ex Recovery Dept.
% Northshore Agency, Inc
PO Box 94515
Palatine, IL 60094-4515

Federal Express
PO Box 94515
Palatine, IL 60094-4515

First Federal Savings
P.O. Box 249
Twin Falls, ID 83303-0249

First Federal Visa
PO Box 30131
Tampa, FL 33630-3131

Floor to Ceiling
3200 Corporate Center Drive
Suite 101
Burnsville, MN 55306

Fusion Hardware Group
3145 Northwood Pkwy Bldg 101
Norcross, GA 30071

GE Corporate
PO Box 520310
Salt Lake City, UT 84152-0310

GE Money Bank
PO Box 960061
Orlando, FL 32896-0061

GE Money Bank
% Arrow Financial Services
PO Box 1022
Wixom, MI 48393-1022

General Building Supplies
252 Washington Street
Twin Falls, ID 83301

Gilmer Pottery
PO Box 1173
Gilmer, TX 75644

Gran Quartz
PO Box 2206
Tucker, GA 30085-2206

Gran Quartz
% JMS Associates
1489 W Palmetto Park Rd #480
Boca Raton, FL 33486

Gulistan Carpet
PO Box 651355
Charlotte, NC 28265-1355

Gulistan Carpet
% William Roberts, Esq.
6800 Broken Sound Pkwy #201
Boca Raton, FL 33487

Hard Rock Tool
960 East Discovery Lane
Anaheim, CA 92801

Hard Rock Tool
% Joseph P. Graziano, Esq.
18757 Burbank Blvd, Ste 300
Tarzana, CA 91356

Headrick Outdoor Media Inc
One Freedom Square
Laurel, MS 39440-3367

Helix Professional Tools
PO Box 5755
Vernon Hills, IL 60061

Helix Professional Tools
% Colface Collections
PO Box 8510
Metairie, LA 70011-8510

Home Htg & Air Conditioning
PO Box 431
Kimberly, ID 83341

Idaho Department of Labor
317 West Main Street
Boise, ID 83735-0610

Idaho Power Company
P.O. Box 70
Boise, ID 83707

Idaho State Tax Commission
Bankruptcy Division
P.O. Box 36
Boise, ID 83722-2302

Idaho State Tax Commission
P.O. Box 5227
Twin Falls, ID 83301

Imergent
754 East Technology
Orem, UT 84097

Interceramic
PO Box 201433
Dallas, TX 75320-1433

Intermountain Gas Company
P.O. Box 64
Boise, ID 83732-0064

Internal Revenue Service
Special Procedures Function
550 West Fort St. MSC 041
Boise, ID 83724

Internal Revenue Service
Centralized Insolvency Dept
P.O. Box 21126
Philadelphia, PA 19114-0326

John Martin, CPA
800 Falls Avenue, Ste 7
Twin Falls, ID 83301

Lee Family Broadcasting
47 North 100 West
Jerome, ID 83338

Liberty Northwest
PO Box 5089
Portland, OR 97208-5089

Locally Owned Radio, LLC
21361 Highway 30
Twin Falls, ID 83301

Louis and Company
PO Box 2253
Brea, CA 92822-2253

Magic Valley Printing
2538 Addison Avenue East
Twin Falls, ID 83301

Masterbrand Cabinets
75 Remittance Drive Ste 1860
Chicago, IL 60673-1860

Matlock Capital LLC
PO Box 1001
Ketchum, ID 83340-1001

Max and Judy Frazier
1358 Annapolis Way
San Jose, CA 95118

May, Sudweeks and Browning
Attorneys at Law
P.O. Box 1846
Twin Falls, ID 83303-1846

Meridian Mtg Investors
% TitleFact, Inc.
PO Box 486
Twin Falls, ID 83303-0486

Meridian Mtg Investors Fund
PO Box 21646
Seattle, WA 98111

Merimac Leasing Dept
100 Throckmorton, Ste 1800
Fort Worth, TX 76102

Metaphor Bronze
PO Box 176
Belfast, ME 04915

Midwest Floor Coverings Inc
PO Box 65768
Salt Lake City, UT 84165-0768

Mohawk Factoring Inc
PO Box 12069
Calhoun, GA 30703

Mohawk Factoring Inc
PO Box 91157
Chicago, IL 60693-1157

NeoPost
PO Box 45800
San Francisco, CA 94145-0800

NeoPost
% LC Financial
PO Box 9246
Van Nuys, CA 91409

Nu Vu Glass, Inc
421 Eastland Drive
Twin Falls, ID 83301

Nu Vu Glass, Inc
% Credit Management Services
6041 S Syracuse Way, # 210
Greenwood Village, CO 80111

Nygaard Promotions
PO Box 61
Stevensville, MT 59870

Prestige Products Int'l
2215 Curtiss Street
Downers Grove, IL 60515

Prestige Products Int'l
% Ethan & Associates
800 N Causeway Blvd, 3rd Fl
Mandeville, LA 70448

Pro-Flame, Inc.
138 Bridon Way
Jerome, ID 83338

Project Mutual Telephone
P.O. Box 366
Rupert, ID 83350-0366

PSI Environmental Systems
PO Box 34673
Seattle, WA 98124-1673

Pulse Shower Spas
49-A Hangar Way
Watsonville, CA 95076

R & M Imports
42662 10th Street
West Lancaster, CA 93534

Rosebuds
1667 Locust Street North
Twin Falls, ID 83301

Schluter Systems, LP
194 Pleasant Ridge Road
Plattsburgh, NY 12901-5841

Sears
P.O. Box 555
Columbus, OH 43216-0555

Sears
% NCO Financial Systems
PO Box 4907
Trenton, NJ 08650-4907

Southern Lights
12550 West Frontage Road
Burnsville, MN 55337

Subcon Products, Inc
100 Bomont Place
Totowa, NJ 07512

T & A Supply Company, Inc
PO Box 927
Kent, WA 98035-0927

The Fireplace Place, Inc
1678 North State Street
Orem, UT 84057

The Masonry Center
PO Box 7825
Boise, ID 83707-1825

The Masonry Center
% Hawley Troxell
PO Box 1617
Boise, ID 83701-1617

The Times News
P.O. Box 548
Twin Falls, ID 83303-0548

The Times News
% Action Collection Service
1325 Vista Avenue
Boise, ID 83705

Tile and Stone Accents, Inc
145 West Chilton Drive
Chandler, AZ 85225

TransTech
300 Burkett Street, Ste 300
Fort Worth, TX 76102

Twin Falls County Treasurer
and Tax Collector
P.O. Box 88
Twin Falls, ID 83303-0088

Twin Trim Manufacturing
PO Box 2289
Twin Falls, ID 83303-2289

Two Valley Transportation
5311 Ridgewood
Nampa, ID 83687

U. S. Attorney's Office
MK Plaza, Plaza IV
800 Park Boulevard Suite 600
Boise, ID 83712-9903

UPS
Lockbox 577
Carol Stream, IL 60132-0577

Vaxcel International Co. Ltd
121 E North Avenue
Carol Stream, IL 60188

Walker Zanger
8901 Bradley Avenue
Sun Valley, CA 91352

Yellow Book
2560 Renaissance Blvd
King Of Prussia, PA 19406

Yellow Book
P.O. Box 6448
Carol Stream, IL 60197-6448

**United States Bankruptcy Court
District of Idaho**

In re **Tony E Clough,
Deborah S Clough**

Debtors

Case No. _____
Chapter **11** _____

DECLARATION OF COMPLIANCE WITH RULE 9009

The undersigned is the attorney for the debtor in this case.

The undersigned declares under penalty of perjury that the Schedules and Forms filed in this case for the debtor were computer generated using *Best Case Bankruptcy* and conform with those prescribed by Bankruptcy Rule 9009.

Date **July 30, 2008** _____

/s/ Brent T. Robinson 1932 _____
Signature of attorney
**Brent T. Robinson 1932
Robinson & Associates
615 H Street
P.O. Box 396
Rupert, ID 83350-0396
(208) 436-4717**