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United States Bankruptcy Court
District of Idaho

IN RE:

Case No. \_\_\_\_\_

Root, David G & Root, Helen L

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).

Table with 5 columns: (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). Rows include Zions Bank, Perfect Capital Solutions, Pinnacle Business Finance, Court Square Leasing Corp, American Bank Leasing.

NetBank Business Finance 100 Executive Center Dr Columbia, SC 29210		43,029.66 Collateral: 0.00 Unsecured: 43,029.66
American Bank Leasing 555 Sun Valley Dr Roswell, GA 30076	Bank loan	39,000.00 Collateral: 0.00 Unsecured: 39,000.00
BB&TEquipment Finance PO Box 31273 Charlotte, NC 28231-1273		37,610.79 Collateral: 0.00 Unsecured: 37,610.79
Allegiant Partners 999 5th Ave San Rafael, CA 94901		34,000.00 Collateral: 0.00 Unsecured: 34,000.00
American Bank Leasing 555 Sun Valley Dr Roswell, GA 30076		31,962.54 Collateral: 0.00 Unsecured: 31,962.54
BMT Leasing 8611 Perfect Capital Solutions Parkville, MD 21234		31,750.42 Collateral: 0.00 Unsecured: 31,750.42
WebBank 6440 Wasatch Blvd Ste 300 Salt Lake City, UT 84121-3518		31,429.05 Collateral: 0.00 Unsecured: 31,429.05
American Bank Leasing 555 Sun Valley Dr Roswell, GA 30076		30,614.00 Collateral: 0.00 Unsecured: 30,614.00
Direct Capital Corporation 155 Commerce Way Portsmouth, NH 03801-3243		27,880.99 Collateral: 0.00 Unsecured: 27,880.99
BMT Lease 8611 Old Harford Rd # 300 Parkville, MD 21234		22,292.49 Collateral: 0.00 Unsecured: 22,292.49
Idaho State Tax Commission PO Box 36 Boise, ID 83722-0036		20,000.00

**DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR**

I 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 18, 2009 Signature /s/ David G Root  
of Debtor David G Root

Date: March 18, 2009 Signature /s/ Helen L Root  
of Joint Debtor Helen L Root  
(if any)