

UNITED STATES BANKRUPTCY COURT

DISTRICT OF IDAHO

In re *MID VALLEY CONSTRUCTION, INC.*
a Corporation

Case No.
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).

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)
1 <i>Intermountain Community Bank</i> <i>98 S. Oregon Street</i> <i>Ontario OR 97914</i>	Phone: <i>Intermountain Community Bank</i> <i>98 S. Oregon Street</i> <i>Ontario OR 97914</i>	<i>Construction Loan</i> <i>*Value:</i> <i>Net Unsecured:</i> <i>*Prior Liens Exist</i>		<i>\$ 674,000.00</i> <i>\$ 398,814.00</i> <i>\$ 443,105.99</i>
2 <i>Love's Travel Stops</i> <i>Taggart & Taggart Law</i> <i>399 South Oregon Street</i> <i>Ontario OR 97914</i>	Phone: <i>Love's Travel Stops</i> <i>Taggart & Taggart Law</i> <i>399 South Oregon Street</i> <i>Ontario OR 97914</i>	<i>Alleged breach of contract</i>		<i>\$ 387,509.39</i>
3 <i>IRS</i> <i>PO Box 21126</i> <i>Philadelphia PA 19114</i>	Phone: <i>IRS</i> <i>PO Box 21126</i> <i>Philadelphia PA 19114</i>	<i>Payroll taxes</i>		<i>\$ 186,762.70</i>
4 <i>Colsey Davis</i> <i>158 NW 18th St</i> <i>Ontario OR 97914</i>	Phone: <i>Cosley Davis</i>	<i>Contract for Construction</i>		<i>\$ 136,670.00</i>
5 <i>John Deere Credit</i> <i>PO Box 4450</i> <i>Carol Stream IL 60197-4450</i>	Phone: <i>John Deere Credit</i> <i>PO Box 4450</i> <i>Carol Stream IL 60197-4450</i>	<i>Vehicle Loan</i> <i>Value:</i> <i>Net Unsecured:</i>		<i>\$ 112,000.00</i> <i>\$ 0.00</i> <i>\$ 112,000.00</i>

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6 C. Wright Construction 1320 South Blackcat Road Meridian ID 83642	Phone: C. Wright Construction 1320 South Blackcat Road Meridian ID 83642	Subcontractor		\$ 63,075.25
7 AAI, Inc. PO Box 2593 Boise ID 83701-2593	Phone: AAI, Inc. PO Box 2593 Boise ID 83701-2593	Supplier		\$ 61,385.45
8 Quality Electric, Inc. 5225 Irving Street Boise ID 83706	Phone: Quality Electric, Inc. 5225 Irving Street Boise ID 83706	Subcontractor		\$ 50,757.80
9 Western States Equipment PO Box 38 Boise ID 83707	Phone: Western States Equipment PO Box 38 Boise ID 83707	Subcontractor		\$ 43,508.38
10 Kronsberg Electric, Inc. P.O. Box 1416 Redmond OR 97756	Phone: Kronsberg Electric, Inc. P.O. Box 1416 Redmond OR 97756	Workmen's Lien		\$ 38,183.08
11 Johnson Drywall Construction PO Box 140738 Garden City ID 83714-0738	Phone: Johnson Drywall Construction PO Box 140738 Garden City ID 83714-0738	Workmen's Lien		\$ 38,043.78
12 Dura-Top Industries, Inc. PO Box 908 Emmett ID 83617	Phone: Dura-Top Industries, Inc. PO Box 908 Emmett ID 83617	Supplier		\$ 29,098.74
13 Oregon Dept. of Revenue PO Box 14725 Salem OR 97309	Phone: Oregon Dept. of Revenue PO Box 14725 Salem OR 97309	Payroll taxes		\$ 28,008.03

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14 <i>Franklin Building Supply</i> 1200 North Whitley Road Fruitland ID 83619	Phone: <i>Franklin Building Supply</i> 1200 North Whitley Road Fruitland ID 83619	<i>Supplier</i>		\$ 26,098.75
15 <i>Cit Group</i> 1540 W. Fountainhead Parkway Tempe AZ 85282-7288	Phone: <i>Cit Group</i> 1540 W. Fountainhead Parkway Tempe AZ 85282-7288	<i>Auto Loan</i>	Value: <i>Net Unsecured:</i>	\$ 42,311.52 \$ 16,500.00 \$ 25,811.52
16 <i>Ontario Floors to Go</i> 680 B. SE 13th Street Ontario OR 97914	Phone: <i>Ontario Floors to Go</i> 680 B. SE 13th Street Ontario OR 97914	<i>Supplier</i>		\$ 21,688.38
17 <i>Intermountain Community Bank</i> 98 South Oregon Street Ontario OR 97914	Phone: <i>Intermountain Community Bank</i> 98 South Oregon Street Ontario OR 97914	<i>Auto Loan</i>	Value: <i>Net Unsecured:</i>	\$ 37,179.32 \$ 16,000.00 \$ 21,179.32
18 <i>Stephens Enterprises</i> 1101 East Rivers End Drive Eagle ID 83616	Phone: <i>Stephens Enterprises</i> 1101 East Rivers End Drive Eagle ID 83616	<i>Subcontractor</i>		\$ 18,000.00
19 <i>Harris & Co. PA</i> 2289 South Bonito Way Suite 100 Meridian ID 83642	Phone: <i>Harris & Co. PA</i> 2289 South Bonito Way Suite 100 Meridian ID 83642	<i>Accountant</i>		\$ 16,619.23
20 <i>Doug Dean</i> 1017 SW 2nd Ave. Ontario OR 97914	Phone: <i>Doug Dean</i> 1017 SW 2nd Ave. Ontario OR 97914	<i>Subcontractor</i>		\$ 14,000.00

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LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION**

I, Tyler B. Frazier, President of the Corporation named
as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that
they are true and correct to the best of my knowledge, information and belief.

Date: 4/20/2010Signature /s/ Tyler B. FrazierName: Tyler B. FrazierTitle: President