B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Idaho

IN RE: Case No. _____

Somerset, 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)
Waterstone **8720 Red Oak Blvd Ste 300** **Charlotte, NC 28217-3990**				**669,000.00** **Collateral:** **100,267.23** **Unsecured:** **568,732.77**
Jiffy Lube International, Inc. **PO Box 4427** **Houston, TX 77210-4427**		**Trade debt**		**71,240.84**
A&I Distributors **PO Box 1999** **Billings, MT 59103**				**51,226.73**
WF Business Direct **PO Box 348750** **Sacramento, CA 95834**				**49,989.12**
Bank Of America **PO Box 982235** **El Paso, TX 79998-2235**				**33,500.56**
S&E Quick Lube Distributors **14773 Heritagecrest Way** **Riverton, UT 84065-4841**				**24,810.21**
Strategic And Operational Solutions **701 S Allen St Ste 100** **Meridian, ID 83642-3010**				**21,000.00**
Canyon County Tax Collector **PO Box 1010** **Caldwell, ID 83606-1010**				**12,815.97**
Capital One **PO Box 30285** **Salt Lake City, UT 84130-0285**				**10,433.49**
Hahn & Associates, Inc. **3676 N Harbor Ln Ste 120** **Boise, ID 83703-6919**				**6,319.30**
AmeriPride Services, Inc. **403 Main Av W** **Twin Falls, ID 83301**				**4,551.34**
O'Reilly Auto Parts **PO Box 9465** **Springfield, MO 65801-9464**				**4,038.18**
Pacific Source **408 E Parkcenter Blvd # 100** **Boise, ID 83706-6500**				**3,355.70**

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Treasure Valley Coffee **11875 President Dr.** **Boise, ID 83713**	**3,203.53**
Century Link **PO Box 29040** **Phoenix, AZ 85038-9040**	**1,576.74**
Idaho Power Company **PO Box 70** **Boise, ID 83707-0070**	**1,272.25**
United Oil **PO Box 160** **Caldwell, ID 83606-0160**	**1,178.82**
Intermountain Gas **PO Box 64** **Boise, ID 83732-0064**	**1,108.37**
L J Blay **18760 Dixie River Rd** **Caldwell, ID 83607-9022**	**842.70**
Stephen Fincham **1721 W Summerwind Dr** **Nampa, ID 83651-8318**	**807.51**

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: **February 5, 2013** Signature: ***/s/ James D. Collins***

James D. Collins, Secretary
(Print Name and Title)

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