B4 (Official Form 4) (12/07)

United States Bankruptcy Court Northern District of Indiana

In re	Charles Gluth and Son Roofers, Inc.		Case No.		
		Debtor(s)	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)
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]
ABC One ABC Parkway Suite 616 Beloit, WI 53511	ABC One ABC Parkway Suite 616 Beloit, WI 53511	Loan		92,984.59
ABC One ABC Parkway Suite 616 Beloit, WI 53511	ABC One ABC Parkway Suite 616 Beloit, WI 53511	Business Expenses		35,817.16
Al Poirier 8837 Doubletree Drive Crown Point, IN 46307	Al Poirier 8837 Doubletree Drive Crown Point, IN 46307	Personal Loan		172,301.35
DEX McCarthy Burgess & Wolf 2600 Cannon Road Bedford, OH 44146	DEX McCarthy Burgess & Wolf 2600 Cannon Road Bedford, OH 44146	Advertising		47,269.18
Gary Hobart 2520 W. 37th Avenue Business Route 6 Hobart, IN 46342	Gary Hobart 2520 W. 37th Avenue Business Route 6 Hobart, IN 46342	Business Expenses		322,023.97
Indiana & Kentucky Carpenters Union PO Box 421789 Indianapolis, IN 46242	Indiana & Kentucky Carpenters Union PO Box 421789 Indianapolis, IN 46242	Pension and Fringe Benefits		52,087.50
INDIANA DEPT OF REVENUE P.O. BOX 0595 Indianapolis, IN 46207	INDIANA DEPT OF REVENUE P.O. BOX 0595 Indianapolis, IN 46207	Withholding Taxes		13,953.72
INDIANA WORKFORCE DEVELOPMENT P.O. BOX 7054 Indianapolis, IN 46207	INDIANA WORKFORCE DEVELOPMENT P.O. BOX 7054 Indianapolis, IN 46207	Unemployment Insurance		52,012.33
Internal Revenue Service Centralized Insolvency Operation PO Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service Centralized Insolvency Operation PO Box 7346 Philadelphia, PA 19101-7346	941 Withholding Taxes		111,192.57

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(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
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]
Kevin Steele 9191 Broadway	Kevin Steele 9191 Broadway	Business Expenses		13,550.22
Merrillville, IN 46410 Lumber! 1014 165th Street Hammond, IN 46324	Merrillville, IN 46410 Lumber! 1014 165th Street Hammond, IN 46324	Materials		23,985.38
Match LLC 2550 Colfax Gary, IN 46406	Match LLC 2550 Colfax Gary, IN 46406	Business Loan		61,969.35
North Coast 14912 Collections Center Drive Chicago, IL 60693	North Coast 14912 Collections Center Drive Chicago, IL 60693	Business Expenses		90,460.28
North Coast 14912 Collections Center Drive Chicago, IL 60693	North Coast 14912 Collections Center Drive Chicago, IL 60693	Loan		41,625.73
Roofers Union Local 26 c/o Paul Berkowitz 123 West Madison Suite 600 Chicago, IL 60602	Roofers Union Local 26 c/o Paul Berkowitz 123 West Madison Chicago, IL 60602	Pension and Fringe Benefits		46,168.47
Sheet Metal Workers Local 20 c/o Fillenwrth, Dennerline, et al 29 E. Vermont Street Suite 200 Indianapolis, IN 46242	Sheet Metal Workers Local 20 c/o Fillenwrth, Dennerline, et al 29 E. Vermont Street Indianapolis, IN 46242	Pension and Fringe Benefits		39,292.22
Swartz Retson 235 E. 86th Avenue Merrillville, IN 46410	Swartz Retson 235 E. 86th Avenue Merrillville, IN 46410	Accounting Services		15,352.00
Terry Gootee 613 North Oriole Griffith, IN 46319	Terry Gootee 613 North Oriole Griffith, IN 46319	Personal Loan		172,301.35
Waste Management 10000 E. 56th Street Indianapolis, IN 46236	Waste Management 10000 E. 56th Street Indianapolis, IN 46236	Business Expenses		19,536.14
Withams 6435 Howard Avenue Hammond, IN 46320	Withams 6435 Howard Avenue Hammond, IN 46320	Business Expenses		72,555.00

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(Continuation Sheet)

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

I, the President of the corporation 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 3-13-13	Signature	Nerue	Poirini,	Dres .
	_	Herve Poirier	l .	1
		President		

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.