B4 (Official Form 4) (12/07)

United States Bankruptcy Court Eastern District of Michigan

In re	Williams Panel Brick, 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]
Hearth and Home Technologies, Inc. 20802 Kensington Blvd. Lakeville, MN 55044	Hearth and Home Technologies, Inc. 20802 Kensington Blvd. Lakeville, MN 55044			601,185.84
Interstate Steel Company 410 East Touhy Des Plaines, IL 60018	Interstate Steel Company 410 East Touhy Des Plaines, IL 60018			74,808.80
Glen Gery Corporation 1166 Spring Street Reading, PA 19610	Glen Gery Corporation 1166 Spring Street Reading, PA 19610			60,612.53
Safford & Baker 40900 Woodward Ave., Ste. 275 Bloomfield Hills, MI 48304	Safford & Baker 40900 Woodward Ave., Ste. 275 Bloomfield Hills, MI 48304			33,831.09
United Rentals Five Greenwich Office park Greenwich, CT 06831	United Rentals Five Greenwich Office park Greenwich, CT 06831			30,912.58
Design Specialties, Inc. 7664 North 81st Milwaukee, WI 53223	Design Specialties, Inc. 7664 North 81st Milwaukee, WI 53223			28,602.50
Insurance Exchange Agency 670 Griswold Northville, MI 48167	Insurance Exchange Agency 670 Griswold Northville, MI 48167			24,611.00
Owen Corning Sales, Inc. 1 Owens Corning Parkway Toledo, OH 43659	Owen Corning Sales, Inc. 1 Owens Corning Parkway Toledo, OH 43659			22,429.55
WWJ AM Radio 22800 Network Place Chicago, IL 60673	WWJ AM Radio 22800 Network Place Chicago, IL 60673			18,500.00
Solomon Plumbing, Inc. 29665 W.K. Smith Drive, Ste. A New Hudson, MI 48165	Solomon Plumbing, Inc. 29665 W.K. Smith Drive, Ste. A New Hudson, MI 48165			15,447.66
Intercontinental Marble 2285 Northwest Parkway SE Marietta, GA 30067	Intercontinental Marble 2285 Northwest Parkway SE Marietta, GA 30067			14,571.00

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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]
Gibraltar National Corp. P.O. Box 930134 Atlanta, GA 31193-0134	Gibraltar National Corp. P.O. Box 930134 Atlanta, GA 31193-0134			14,524.26
Natural Stone Veneers 390 W. Rolling Meadows Dr. Fond Du Lac, WI 54937	Natural Stone Veneers 390 W. Rolling Meadows Dr. Fond Du Lac, WI 54937			14,443.39
Lincoln Brick & Supply Co. P.O. Box 888693 Kentwood, MI 49588	Lincoln Brick & Supply Co. P.O. Box 888693 Kentwood, MI 49588			13,599.74
Brick Tech Architectural Sales 3040 W. 11 Mile Rd. Berkley, MI 48072	Brick Tech Architectural Sales 3040 W. 11 Mile Rd. Berkley, MI 48072			13,500.00
Dow Chemical Company P.O. Box 846028 Dallas, TX 75284	Dow Chemical Company P.O. Box 846028 Dallas, TX 75284			12,280.36
Uniflame, Inc. 470 Hanes Mill Road, Ste. 200 Winston Salem, NC 27105	Uniflame, Inc. 470 Hanes Mill Road, Ste. 200 Winston Salem, NC 27105			11,532.93
Newburgh Industrial Group 27750 Stansbury, Ste. 200 Farmington, MI 48334	Newburgh Industrial Group 27750 Stansbury, Ste. 200 Farmington, MI 48334			11,465.20
NYI Building Products 2838 Long Beach Rd. Oceanside, NY 11572	NYI Building Products 2838 Long Beach Rd. Oceanside, NY 11572			11,309.20
Royal Stone LLC 3014 Dietz Rd. Williamston, MI 48895	Royal Stone LLC 3014 Dietz Rd. Williamston, MI 48895			10,991.61

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

I, the President and COO 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	May 19, 2008	Signature	/s/ Peter Miller
			Peter Miller
			President and COO

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.