United States Bankruptcy Court Eastern District of Michigan

In re	Russell Brothers		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]
Altec Capital 33 Iverness Center Parkway Ste 200 Birmingham, AL 35242	Altec Capital 33 Iverness Center Parkway Ste 200 Birmingham, AL 35242			217,721.05
Altec Capital 33 Iverness Center Parkway Ste 200 Birmingham, AL 35242	Altec Capital 33 Iverness Center Parkway Ste 200 Birmingham, AL 35242			161,266.45
Altec Capital 33 Iverness Center Parkway Ste 200 Birmingham, AL 35242	Altec Capital 33 Iverness Center Parkway Ste 200 Birmingham, AL 35242	2004 Sterling 32M Schwing Concrete Pump		217,000.00 (215,000.00 secured)
Covenant Medical Center 1447 N. Harrison Saginaw, MI 48602	Covenant Medical Center 1447 N. Harrison Saginaw, MI 48602			1,499.30
Diamler Chrysler	Diamler Chrysler			9,542.94 (0.00 secured)
Easton Enterprises 6045 Birst Street Flint, MI 48507	Easton Enterprises 6045 Birst Street Flint, MI 48507			19,735.14
ExSpec 17195 Silver Parkway #315 Fenton, MI 48430	ExSpec 17195 Silver Parkway #315 Fenton, MI 48430			12,718.85
Fenton Sand & Gravel 11195 Denton Hill Road Fenton, MI 48430	Fenton Sand & Gravel 11195 Denton Hill Road Fenton, MI 48430			1,314.57
First USA Bank PO Box 94014 Palatine, IL 60094-4014	First USA Bank PO Box 94014 Palatine, IL 60094-4014			8,300.00
Hatfield Bookkeeping 12503 Via Catherina Court Grand Blanc, MI 48439	Hatfield Bookkeeping 12503 Via Catherina Court Grand Blanc, MI 48439			11,500.00
Hite Concrete Pumping Po Box 700 Neapolis, OH 43547-0700	Hite Concrete Pumping Po Box 700 Neapolis, OH 43547-0700			6,931.13

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B4 (Offic	ial Form 4) (12/07) - Cont
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LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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]
Internal Revenue Service 3100 West Road, Bldg B Ste. 201 East Lansing, MI 48823	Internal Revenue Service 3100 West Road, Bldg B Ste. 201 East Lansing, MI 48823	Payroll taxes		66,306.81
Michigan Cat PO Box 730669 Dallas, TX 75373-0669	Michigan Cat PO Box 730669 Dallas, TX 75373-0669			7,104.01
Michigan Cat PO Box 730669 Dallas, TX 75373-0669	Michigan Cat PO Box 730669 Dallas, TX 75373-0669			3,033.96
Milford Redi-Mix 800 Concrete Drive Milford, MI 48381	Milford Redi-Mix 800 Concrete Drive Milford, MI 48381			16,478.66
Modern Industries G-3275 W. Pasadena Avenue Flint, MI 48504-2386	Modern Industries G-3275 W. Pasadena Avenue Flint, MI 48504-2386			17,341.35
Schwing America 5900 Centerville Road Saint Paul, MN 55127	Schwing America 5900 Centerville Road Saint Paul, MN 55127			2,100.00
State of Michigan Unemployment Agency P.O. Box 9045 Detroit, MI 48202	State of Michigan Unemployment Agency P.O. Box 9045 Detroit, MI 48202			7,827.20
State of Michigan Department of Labor and Economic Growth 3024 W Grand Blvd Suite 11-500 Detroit, MI 48202	State of Michigan Department of Labor and Economic Growth 3024 W Grand Blvd Detroit, MI 48202	Payroll/withholding		13,311.87
TCF Equipment Finance PO Box 650 Hopkins, MN 55343	TCF Equipment Finance PO Box 650 Hopkins, MN 55343			73,463.96

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	June 9, 2009	Signature	/s/ Karl Russell
			Karl Russell
			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.

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