



**United States Bankruptcy Court
District of New Hampshire**

IN RE:

Case No. _____

North American Plumbing And Heating, LLC

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)
TD Bank PO Box 5600 Lewiston, ME 04243				99,837.41
Sovereign Bank Business Customer Contact Center One Sovereign Way E. Providence, RI 02915	(877) 768-1145			74,379.23
Peabody Supply Company Rear 58 Pulaski Street PO Box 669 Peabody, MA 01960	(978) 532-2200			54,426.75
Blodgett Supply 100 Avenue D. Williston, VT 05494	(603) 223-9841			20,910.82
F.W. Webb Company 160 Middlesex Turnpike Bedford, MA 01730	(781) 325-7041			17,998.64
American Express Bank, FSB 4315 South 2700 West Salt Lake City, UT 84184	Zwicker & Associates 200 Minuteman Road, Suite 202 Andover, MA 01810 (978) 686-2255			17,003.23
The Granite Group	Hall Morse Anderson & Spinella, P.C. 14 Centre Street PO Box 2289 Concord, NH 03302 (603) 225-6655			9,278.00
Kusel Equipment Co. 820 West Street PO Box 87 Watertown, WI 53094	(920) 261-3151			3,872.09
Internal Revenue Service Cincinnati, OH 45999-0039	(800) 829-0115			3,677.04
Bennett Engineering PO Box 297 Freeport, ME 04032				3,500.00
New Hampshire Department Of Labor PO Box 2076 Concord, NH 03302	(603) 271-6294			3,000.00
The Bell/Simons Companies PO Box 307 Biddeford, ME 04005	(413) 283-1902			2,100.00

Internal Revenue Service Cincinnati, OH 45999-0039	(800) 829-0115	2,000.00
State Of New Hampshire Dept. Of Revenue 109 Pleasant Street PO Box 454 Concord, NH 03302	Philip E. Lawrence (603) 230-5908	1,536.97
New Hampshire Department Of Labor PO Box 2076 Concord, NH 03302	(603) 271-6294	1,010.25
Massachusetts Department Of Revenue PO Box 7010 Boston, MA 02204	(617) 887-6367	350.00
CFT Properties PO Box 59 North Salem, NH 03073		103.59

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: May 8, 2012 Signature: /s/ Michael J. Boudreau

Michael J. Boudreau, President
(Print Name and Title)