

**UNITED STATES BANKRUPTCY COURT
District of New Mexico**

In re A.L. Heating & Air Conditioning, Inc.,
Debtor

Case No. _____

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 and Fed. R. Bankr. P. 1007(m).

| (1) | (2) | (3) | (4) | (5) |
|---|--|--|---|--|
| <i>Name of creditor and complete mailing address including zip code</i> | <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | <i>Nature of claim (trade debt, bank loan, government contract, etc.</i> | <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i> | <i>Amount of claim [if secured also state value of security]</i> |

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|--|--|----------------------------|--|-----------|
| NORMAN S. WRIGHT CO. MANUFACTURES 4303 ELLISON STREET NE ALBUQUERQUE, NM 87109 | | Supplies-HVAC Equipment | | 67,321.66 |
| WELLS FARGO BANK PO BOX 348750 SACRAMENTO, CA 90054-0349 | | Line of credit | | 61,443.02 |

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| (1) <i>Name of creditor and complete mailing address including zip code</i> | (2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | (3) <i>Nature of claim (trade debt, bank loan, government contract, etc.</i> | (4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i> | (5) <i>Amount of claim [if secured also state value of security]</i> |
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| BANK OF THE WEST PO BOX 515274 LOS ANGELES, CA 90051 | | Line of credit | | 48,992.81 |
| BBVA COMPASS BANK PO BOX 830696 BIRMINGHAM, AL 35283-0696 | | Line of credit | | 38,985.12 |
| DOC SALVAGE SUPPLY CO. PO BOX 6549 ALBUQUERQUE, NM 87197 | | Supplies | | 36,534.74 |
| WEST ALBUQUERQUE WINNELSON CO. PO BOX 35148 ALBUQUERQUE, NM 87176 | | Supplies | | 34,712.15 |
| ALBUQUERQUE WINNELSON CO. 3545 PRINCETON DR. NE ALBUQUERQUE, NM 87125 | | Judgment | | 23,112.94 |
| CHASE CARD SERVICES PO BOX 15298 WILMINGTON, DE 19850-5298 | | Credit card | | 15,910.01 |

| (1) <i>Name of creditor and complete mailing address including zip code</i> | (2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | (3) <i>Nature of claim (trade debt, bank loan, government contract, etc.</i> | (4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i> | (5) <i>Amount of claim [if secured also state value of security]</i> |
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| BEST WESTERN SALLY PORT INN 2000 N. MAIN ROSWELL, NM 88201 | Accommodations for construction projects | 13,428.89 |
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| TRANE, INC. PO BOX 848343 DALLAS, TX 75284-8343 | Supplies | 12,421.91 |
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| AMERICAN EXPRESS-GC SERVICES LTD COLLECTION SERVICES DIVISION PO BOX 39050 PHOENIX, AZ 85069 | Credit card | 10,914.33 |
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| ENERGY BALANCE & INTEGRATION, LLC 2703 BROADBENT PKWY NE, STE. E ALBUQUERQUE, NM 87107 | Contract labor for construction project | 10,782.00 |
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| ADVANTA CREDIT CARDS PO BOX 9217 OLD BETHPAGE, NY 11804 | Credit card | 10,128.54 |
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| TRANE U.S. INC. FILE 56718 LOS ANGELES, CA 90074-6718 | Supplies | 9,784.12 |
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| (1) | (2) | (3) | (4) | (5) |
|---|--|--|---|--|
| <i>Name of creditor and complete mailing address including zip code</i> | <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i> | <i>Nature of claim (trade debt, bank loan, government contract, etc.</i> | <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i> | <i>Amount of claim [if secured also state value of security]</i> |

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| <p>ACS NEW MEXICO, INC. ATTN: KERRY HUFFORD 3990 SOUTH LIPAN ST. ENGLEWOOD, CO 80110</p> | Supplies | 9,500.00 |
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| <p>FIRST COMMUNITY BANK VISA CARD SERVICE CENTER PO BOX 569120 DALLAS, TX 75356</p> | Credit card | 9,162.56 |
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| <p>HOME DEPOT CREDIT SERVICES PO BOX 653002 DALLAS, TX 75265-3002</p> | Credit card | 9,120.59 |
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| <p>PACIFIC INSULATION COMPANY 2741 SOUTH YATES AVE. LOS ANGELES, CA 90040</p> | Supplies | 8,319.55 |
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| <p>CONOCO PHILLIPS FLEET PO BO 19107 HOUSTON, TX 77224-9107</p> | Gas | 8,013.41 |
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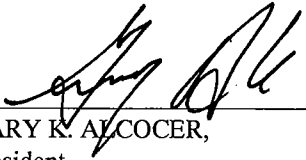
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| <p>BANK OF AMERICA VISA BUSINESS CARD PO BOX 15184 WILMINGTON, DE 19850-5184</p> | Credit card | 7,302.70 |
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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date 2-18-11

Signature 
GARY K. ALCOCER,
President