

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

In re B & M Oil Company., Inc., a New Mexico Corporation

Debtor(s)

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; 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>
C&R Distributing Attn Officer/Managing or General Agent 140 S. Prado Road El Paso, TX 79907	C&R Distributing Attn Officer/Managing or General Agent 140 S. Prado Road El Paso, TX 79907	Supplier of materials, goods and/or services		25,000.00
Ebbs, Roberts, Head & Daw Attn Officer/Managing or General Agent 715 E. Idaho, Suite A Las Cruces, NM 88001	Ebbs, Roberts, Head & Daw Attn Officer/Managing or General Agent 715 E. Idaho, Suite A Las Cruces, NM 88001	Bookkeeping		6,338.61
IRS Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	IRS Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	Tax lien against real property		35,203.40  (0.00 secured)
IRS Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	IRS Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	941 taxes		3,714.52
IRS Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	IRS Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	FUTA taxes		272.84
NM Dept of Workforce Solutions Employment Security Division PO Box 1928 Albuquerque, NM 87103	NM Dept of Workforce Solutions Employment Security Division PO Box 1928 Albuquerque, NM 87103	Workers Compensation Insurance		21.50
NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Tax lien against all real and personal property		153,046.69  (0.00 secured)

B4 (Official Form 4) (12/07) - Cont.

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**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
(Continuation Sheet)

(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>
NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	NM Taxation & Revenue Department PO Box 8575 Albuquerque, NM 87198-8575	Gross Receipts taxes		31,964.07
Sanco Oil Co. & Fuel Plus Attn Officer/Managing or General Agent PO Box 1347 Fairacres, NM 88033	Sanco Oil Co. & Fuel Plus Attn Officer/Managing or General Agent PO Box 1347 Fairacres, NM 88033	Supplier of materials, goods and/or services		49,426.57

**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 2/8/2013

Signature Robert Joseph Duran  
Robert Joseph Duran  
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.