

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF SOUTH DAKOTA**

In re Feterl Manufacturing Corp. ,

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>

<b>UNITED FARMERS COOP</b>	<b>507-647-6600</b>		<b>50,000</b>
<b>PO BOX 461 WINTHROP, MN 55396-0461</b>			

<b>MAHNOMEN IMPLEMENT</b>	<b>218-935-2241</b>		<b>50,671</b>
<b>PO BOX 130 MAHNOMEN, MN 56557</b>			

(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>
<b>FARMERS IMPLEMENT CO., INC. 900 EAST 8TH AVE PO BOX 183 YUMA, CO 80759 0183</b>	<b>970-848-2134</b>			<b>52,108</b>
<b>FAIRBANKS INTERNATIONAL PO BOX 649 NORTH PLATTE, NE 69103</b>	<b>308-532-6571</b>			<b>53,758</b>
<b>HENDRIX TOWN &amp; COUNTRY, INC. 11486 W ROUTE 115 PO BOX 505 HERSCHER, IL 60941-0505</b>	<b>815-426-2117</b>			<b>55,384</b>
<b>EUGENE BECKMAN &amp; SONS EAST HWY 14 PO DRAWER 148 BROOKINGS, SD 57006</b>	<b>605-693-3514</b>			<b>64,460</b>
<b>NORTHEAST EQUIPMENT, INC. 88189 HWY 57 PO BOX 738 HARTINGTON, NE 68739</b>	<b>402-254-3908</b>			<b>65,352</b>
<b>VACIN, INC. 26803 467TH ST PO BOX 188 HUMPHREY, NE 68642-0188</b>	<b>402-923-0606</b>			<b>65,983</b>

(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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<b>BARNES COUNTY EQUIPMENT, INC. 901 HWY 9 EAST PO BOX 29 WIMBLEDON, ND 58492 0029</b>	<b>701-435-2426</b>			<b>67,209</b>
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<b>LEWIS IMPLEMENT CO. 1155 N NEMAHA HUMBOLDT, NE 68376</b>	<b>402-862-2331</b>			<b>71,897</b>
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<b>ARNOLD'S OF KIMBALL, INC. PO BOX 388 KIMBALL, MN 55353-0388</b>	<b>320-398-3800</b>			<b>75,000</b>
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<b>VALUE IMPLEMENT 50971 10TH ST PO BOX 580 OSSEO, WI 54758 0580</b>	<b>715-597-3173</b>			<b>76,616</b>
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<b>GE COMMERCIAL DISTRIBUTION FINANCE CORPORATION PO BOX 74651 CHICAGO, IL 60675-4651</b>	<b>800-367-2218</b>			<b>78,591</b>
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<b>DOUG ZIEGLER REPAIR 4821 COUNTY RD BB GRAINFIELD, KS 67737</b>	<b>785-673-4871</b>			<b>110,981</b>
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<b>WEASLER ENG., INC. PO BOX 558 WEST BEND, WI 53095-0058</b>	<b>262-338-2161</b>			<b>129,837</b>
<b>DEITERING BROTHERS, INC. PO BOX 47 BANCROFT, IA 50517-0047</b>	<b>515-885-2314</b>			<b>132,455</b>
<b>AMERICAN EXPRESS PO BOX 650448 DALLAS, TX 75265-0448</b>				<b>159,398</b>
<b>PUTHOFF REPAIR SALES &amp; SERVICE 200 RUTAN AVE E PO BOX 490 SALEM, SD 57058</b>	<b>605-425-2018</b>			<b>194,496</b>
<b>KAMEN EQUIPMENT, INC. 14057 383RD AVE ABERDEEN, SD 57401-8729</b>	<b>605-225-4165</b>			<b>252,376</b>
<b>HAMMELL EQUIPMENT, INC. PO BOX 488 CHATFIELD, MN 55923-0488</b>	<b>507-867-4910</b>			<b>311,974</b>

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 January 30, 2009

Signature /s/ Randy Bauer  
**RANDY BAUER,**  
**President**