

B1 (Official Form 1)(4/10)

United States Bankruptcy Court Western District of Virginia		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): R L Phipps Construction Inc.		Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA Eucon Construction, Inc.		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 11-3673293		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 6137 Alum Ridge Road Riner, VA		Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 24149		ZIP Code
County of Residence or of the Principal Place of Business: Floyd		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):		Mailing Address of Joint Debtor (if different from street address):
ZIP Code		ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):		
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Chapter 11 Debtors Check one box: <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input checked="" type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000		
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): R L Phipps Construction Inc.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed: - None -		Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: - None -		Case Number:	Date Filed:
District:		Relationship:	Judge:
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b). <input checked="" type="checkbox"/> _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box) <input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes) <input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) _____ (Name of landlord that obtained judgment) _____ (Address of landlord) <input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

Voluntary Petition
(This page must be completed and filed in every case)

Name of Debtor(s):
R L Phipps Construction Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

X /s/ Mark A. Black
Signature of Attorney for Debtor(s)

Mark A. Black 20461
Printed Name of Attorney for Debtor(s)

Brumberg, Mackey & Wall, P.L.C.
Firm Name

30 W. Franklin Road, Suite 800
P.O. Box 2470
Roanoke, VA 24010

Address

Email: mblack@bmwlaw.com

540-343-2956 Fax: 540-343-2987
Telephone Number

April 19, 2010
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)

Address

X _____

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Ricky Lee Phipps
Signature of Authorized Individual

Ricky Lee Phipps
Printed Name of Authorized Individual

Vice President
Title of Authorized Individual

April 19, 2010
Date

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Western District of Virginia**

In re R L Phipps Construction Inc.
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>
Branch Banking & Trust Co. P.O. Box 1793 Charleston, WV 25326	Branch Banking & Trust Co. P.O. Box 1793 Charleston, WV 25326	Deficiency Balance after Repossession of 2004 Chevrolet Suburban		7,549.20
CMC Supply, Inc P.O. Box 12058 Roanoke, VA 24022	CMC Supply, Inc P.O. Box 12058 Roanoke, VA 24022	Trade Debt		10,414.27
Construction Material Group, Inc c/o Christopher A. Tuck 801 Triangle Street Blacksburg, VA 24060	Construction Material Group, Inc c/o Christopher A. Tuck 801 Triangle Street Blacksburg, VA 24060	Trade Debt		38,926.28
CTI Consultants, Inc. 13500 East Boundary Road Midlothian, VA 23112	CTI Consultants, Inc. 13500 East Boundary Road Midlothian, VA 23112	Trade Debt		10,128.95
First Bank of Virginia Attention: Loan Operations P.O. Box 926 Troy, NC 27371	First Bank of Virginia Attention: Loan Operations P.O. Box 926 Troy, NC 27371	1994 Caterpillar 953 Track Loader		35,442.15 (25,500.00 secured)
Floyd County Treasurer's Office Mary D. Turman, Treasurer 100 East Main Street, Room 202 Floyd, VA 24091	Floyd County Treasurer's Office Mary D. Turman, Treasurer 100 East Main Street, Room 202 Floyd, VA 24091	Business and Personal Property Taxes		25,213.03
Floyd County Treasurer's Office Mary D. Turman, Treasurer 100 East Main Street, Room 202 Floyd, VA 24091	Floyd County Treasurer's Office Mary D. Turman, Treasurer 100 East Main Street, Room 202 Floyd, VA 24091	Business and Personal Property Taxes		39,411.12
Gentry Locke Rakes & Moore 10 Franklin Road, SE Suite 800 Roanoke, VA 24011	Gentry Locke Rakes & Moore 10 Franklin Road, SE Suite 800 Roanoke, VA 24011	Attorney Fees		7,440.00
Internal Revenue Service 400 N. 8th Street, Box 76 Richmond, VA 23240	Internal Revenue Service 400 N. 8th Street, Box 76 Richmond, VA 23240	Withholding Taxes and Penalties		83,787.15

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

In re R L Phipps Construction Inc.

Case No. _____

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(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>
Internal Revenue Service 400 N. 8th Street, Box 76 Richmond, VA 23240	Internal Revenue Service 400 N. 8th Street, Box 76 Richmond, VA 23240	Withholding Taxes 06/30/2007 - 09/30/2008		168,343.63 (112,674.00 secured)
James River Equipment - Salem 3802 W. Main Street Salem, VA 24153	James River Equipment - Salem 3802 W. Main Street Salem, VA 24153	Trade Debt		34,275.41
John Deere Credit U.S.A. 23176 Network Place Chicago, IL 60673	John Deere Credit U.S.A. 23176 Network Place Chicago, IL 60673	Deficiency Balance after Repossession of 230 Excavator and 700 Dozer	Disputed	100,000.00
John Deere Credit U.S.A. 23176 Network Place Chicago, IL 60673	John Deere Credit U.S.A. 23176 Network Place Chicago, IL 60673	Equipment Contract John Deere 310SG Backhoe 1684 Hours		43,995.97 (28,900.00 secured)
John Deere Credit U.S.A. 23176 Network Place Chicago, IL 60673	John Deere Credit U.S.A. 23176 Network Place Chicago, IL 60673	Equipment Contract John Deere 50D Compact Escavator 1534 Hours		37,075.79 (23,500.00 secured)
JPAC - Joe's Paving & Construction c/o Daniel D. Hamrick, P.C. 104 South Franklin Street Christiansburg, VA 24073	JPAC - Joe's Paving & Construction c/o Daniel D. Hamrick, P.C. 104 South Franklin Street Christiansburg, VA 24073	Trade Debt		36,062.29
Lyon Financial Services U.S. Bancorp NA, Paying Agent 1310 Madrid Street Marshall, MN 56258	Lyon Financial Services U.S. Bancorp NA, Paying Agent 1310 Madrid Street Marshall, MN 56258	Equipment Contract Aluminum Concrete Forms and Asscessories	Disputed	87,175.02 (30,000.00 secured)
New Peoples Bank P.O. Box 69 Abingdon, VA 24212	New Peoples Bank P.O. Box 69 Abingdon, VA 24212	1996 Volvo Boom Truck (\$10,000) 1994 Mack Dump Truck (\$10,000) 1999 Ford F450 Tool Truck - Mileage: 88,324 (\$9,955) 1990 Dynapac CA15D Roller (\$5,0		81,918.21 (49,705.00 secured)
Sisson and Ryan P.O. Box 128 Shawsville, VA 24162	Sisson and Ryan P.O. Box 128 Shawsville, VA 24162	Trade Debt		21,033.79
Virginia Department of Taxation Collections P.O. BOX 2156 Richmond, VA 23218	Virginia Department of Taxation Collections P.O. BOX 2156 Richmond, VA 23218	Consumer Use Tax		10,825.78

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

In re R L Phipps Construction Inc.

Case No. _____

Debtor(s)

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

(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>
Virginia Department of Taxation Collections P.O. BOX 2156 Richmond, VA 23218	Virginia Department of Taxation Collections P.O. BOX 2156 Richmond, VA 23218	Withholding Taxes		8,086.45

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Vice 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 April 19, 2010

Signature /s/ Ricky Lee Phipps
Ricky Lee Phipps
Vice 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.

**United States Bankruptcy Court
Western District of Virginia**

In re R L Phipps Construction Inc. Debtor(s) Case No. _____
Chapter 11

VERIFICATION OF CREDITOR MATRIX

I, the Vice President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: April 19, 2010

/s/ Ricky Lee Phipps
Ricky Lee Phipps/Vice President
Signer/Title

R L Phipps Construction Inc. -

ADD EQUIPMENT, INC
P.O. BOX 612
GRETNA, VA 24557

ADKINS CONCRETE, INC.
406 FAIRVIEW NORTH
CHATHAM, VA 24531

BANK OF AMERICA
2375 ROANOKE STREET
CHRISTIANSBURG, VA 24073

BRANCH BANKING & TRUST CO.
P.O. BOX 1793
CHARLESTON, WV 25326

BRANCH BANKING & TRUST CO.
P.O. BOX 1489
LUMBERTON, NC 28359

C.T. JAMISON'S PRECAST SEPTIC TANKS
865 ALGOMA ROAD
CALLAWAY, VA 24067

CHANDLER CONCRETE OF VA
P.O. BOS 131
BURLINGTON, NC 27216-0131

CINTAS CORP.
P.O. BOX 1201
BEDFORD, VA 24523

CITY OF SALEM
P.O. BOX 869
SALEM, VA 24153

CMC SUPPLY, INC
P.O. BOX 12058
ROANOKE, VA 24022

CNH CAPITAL AMERICA, LLC
P.O. BOX 3600
LANCASTER, PA 17604

R L Phipps Construction Inc. -

COBRA CONCRETE PUMPING, INC.
129 HOMESTEAD LANE
WYTHEVILLE, VA 24382

CONCRETE SPECIALTIES, INC.
1420 6TH STREET, SE
ROANOKE, VA 24014

CONROCK
801 INDUSTRIAL PARK ROAD, SE
BLACKSBURG, VA 24060

CONSTRUCTION MATERIAL GROUP, INC
C/O CHRISTOPHER A. TUCK
801 TRIANGLE STREET
BLACKSBURG, VA 24060

COUNTRY SOUTH, LLC
P.O. BOX 4143
ROANOKE, VA 24015

CTI CONSULTANTS, INC.
13500 EAST BOUNDARY ROAD
MIDLOTHIAN, VA 23112

DANIEL CORTEZ
121 HONEYWOOD ROAD
ROCKY MOUNT, VA 24151

ERIE FAMILY LIFE
100 ERIE INSURANCE PLACE
ERIE, PA 16530

FERGUSON ENTERPRISES, INC
2010 GRAVES MILL ROAD
FOREST, VA 24551

FIRST BANK OF VIRGINIA
ATTENTION: LOAN OPERATIONS
P.O. BOX 926
TROY, NC 27371

R L Phipps Construction Inc. -

FLOYD COUNTY TREASURER'S OFFICE
MARY D. TURMAN, TREASURER
100 EAST MAIN STREET, ROOM 202
FLOYD, VA 24091

GENTRY LOCKE RAKES & MOORE
10 FRANKLIN ROAD, SE
SUITE 800
ROANOKE, VA 24011

HAWKINS-GRAVES, INC.
P.O. BOX 11675
LYNCHBURG, VA 24506

HAWKS CONCRETE PUMPING
200 OLD STABLE ROAD
LYNCHBURG, VA 24503

HOLSTON RIVER
P.O. BOX 540
SALEM, VA 24153

INTERNAL REVENUE SERVICE
400 N. 8TH STREET, BOX 76
RICHMOND, VA 23240

JACK R. CREEL & ASSOCIATES
P.O. BOX 801083
HOUSTON, TX 77280

JAMES RIVER EQUIPMENT - SALEM
3802 W. MAIN STREET
SALEM, VA 24153

JOHN DEERE CREDIT U.S.A.
23176 NETWORK PLACE
CHICAGO, IL 60673

JPAC - JOE'S PAVING & CONSTRUCTION
C/O DANIEL D. HAMRICK, P.C.
104 SOUTH FRANKLIN STREET
CHRISTIANSBURG, VA 24073

R L Phipps Construction Inc. -

KING TIRE SERVICE, INC.
P.O. BOX 3511
BLUEFIELD, WV 24701

LYON FINANCIAL SERVICES
U.S. BANCORP NA, PAYING AGENT
1310 MADRID STREET
MARSHALL, MN 56258

M & I MARSHALL & IISLEY BANK
770 NORTH WATER STREET
MILWAUKEE, WI 53202

MARTIN PENA
651 YELLOW MOUNTAIN ROAD, SE
ROANOKE, VA 24014

MARTY WRIGHT
P.O. BOX 624
GLASGOW, VA 24555

NEW PEOPLES BANK
P.O. BOX 69
ABINGDON, VA 24212

NICHOLAS PENA
70 FLOWERS ROAD
RINER, VA 24149

RICK PHIPPS
6067 ALUM RIDGE ROAD
RINER, VA 24149

RICK PHIPPS
6137 ALUM RIDGE ROAD
RINER, VA 24149

RMC RECEIVABLE MANAGEMENT CORP.
P.O. BOX 2471
WOBURN, MA 01888

ROANOKE VALLEY RESOURCE AUTHORITY
TINKER CREEK TRANSFER STATION
1020 HOLLINS ROAD, NE
ROANOKE, VA 24012

R L Phipps Construction Inc. -

ROBERT PHIPPS
6137 ALUM RIDGE ROAD
RINER, VA 24149

ROCKYDALE QUARRIES CORPORATION
P.O. BOX 8425
ROANOKE, VA 24014

RONNIE LESTER
180 EASTER CREEK ROAD
FLOYD, VA 24091

RSC EQUIPMENT RENTAL
1201 ELECTRIC ROAD
SALEM, VA 24153

SALEM STONE
P.O. BOS 540
SALEM, VA 24153

SISSON AND RYAN
P.O. BOX 128
SHAWSVILLE, VA 24162

SUPERIOR EXTERMINATING CO., INC.
P.O. BOX 5002
ROANOKE, VA 24012

TRIMBLE FINANCIAL SERVICES
P.O. BOX 1689
ANN ARBOR, MI 48106

VIA'S TRUCK AND TRACTOR REPAIR, LLC
572 VIA DRIVE, SW
FLOYD, VA 24091

VIRGINIA DEPARTMENT OF TAXATION
COLLECTIONS
P.O. BOX 2156
RICHMOND, VA 23218

WRIGHT EXPRESS FLEET FUELING
P.O. BOX 6293
CAROL STREAM, IL 60197