

UNITED STATES BANKRUPTCY COURT
DISTRICT OF VERMONT

In re Kessel/Duff Corporation

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).

Table with 5 columns: (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]. Rows include Northeast Waste Services, Rice Lumber Co, and North Cnty Tool & Supply.

(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>
Sunbelt Rentals PO Box 281961 Atlanta, GA 30384-1961				9,457.37
DMS Machining & Fabricat P.O. Box 477 Barre, VT 05641				10,828.50
Wallboard Supply Company LLC PO Box 842726 Boston, MA 02284-2726				10,994.28
United Rentals, Inc. P.O Box 100711 Atlanta, GA 3384-0711				12,890.00
Vision Design and Build 228 Beaver Meadow Rd Norwich, VT 05055				34,561.26
Otis Elevator Company P.O. BOX 905454 Charlotte, NC 28290-5454				35,487.00
John L. Carter Sprinkler Company, Inc. 9 Dunklee Road Bow, NH 03304-3304				38,250.00

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Blanchard & Sons Drywall, Inc. 604 Washington Street Ext Keene, NH 03431				47,133.00
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KAMCO Supply Corp. P.O. Box 83234 Woburn, MA 01813-3234				47,577.00
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Dayco, Inc. P.O. Box 128 Sharon, VT 05065				55,957.50
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Ziter Masonry, Inc. 449 Hyland Hill Washington, VT 05675				79,281.00
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Jeffords Steel and Engineering 4398, Route 22 Plattsburgh, NY 12901				84,464.00
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Royal Electric Co., Inc. 33 Central Street Woodsville, NH 03785				109,808.97
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Specialty Coatings Inc 1007 Dorset Street So. Burlington, VT 05403				110,911.50
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Windows & Doors by Brownell 800 Marshall Ave., Suite 50 Williston, VT 05495-				207,592.00
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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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United Construction Corp.  
P.O. Box 48  
Newport, NH  
03773-0048 248,408.51

Arc Mechanical Contractors, Inc.  
P.O. Box 724  
Bradford, VT 05033 279,165.06

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 July 24, 2009

Signature /s/ Brad Carter  
BRAD CARTER,  
President