

B1 (Official Form 1) (1/08)

United States Bankruptcy Court Eastern District of Washington		Voluntary Petition										
Name of Debtor (if individual, enter Last, First, Middle): Pole & Steel Buildings, 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):		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): 20-8512521		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. & Street, City, State & Zip Code): 206 W. First St. Ste. E. Deer Park, WA		Street Address of Joint Debtor (No. & Street, City, State & Zip Code):										
ZIPCODE 99006		ZIPCODE										
County of Residence or of the Principal Place of Business: Spokane		County of Residence or of the Principal Place of Business:										
Mailing Address of Debtor (if different from street address) PO Box 1729 Deer Park, WA		Mailing Address of Joint Debtor (if different from street address):										
ZIPCODE 99006		ZIPCODE										
Location of Principal Assets of Business Debtor (if different from street address above): 206 W. First St. Ste. E., Deer Park, WA												
ZIPCODE 99006												
<p style="text-align: center;">Type of Debtor (Form of Organization) (Check one box.)</p> <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.) _____	<p style="text-align: center;">Nature of Business (Check one box.)</p> <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 _____	<p style="text-align: center;">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <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										
<p style="text-align: center;">Nature of Debts (Check one box.)</p> <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.												
<p style="text-align: center;">Filing Fee (Check one box)</p> <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.		<p style="text-align: center;">Chapter 11 Debtors</p> <p>Check one box:</p> <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). <p>Check if:</p> <input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts owed to non-insiders or affiliates are less than \$2,190,000. <p>-----</p> <p>Check all applicable boxes:</p> <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).										
<p>Statistical/Administrative Information</p> <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" 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										
<p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input checked="" type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> Over 100,000</td> </tr> </table>			<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
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<p>Estimated Assets</p> <table style="width:100%; text-align: center;"> <tr> <td><input checked="" type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>			<input checked="" 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 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
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<p>Estimated Liabilities</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>		<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	
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Pole & Steel Buildings, Inc.	
Prior Bankruptcy Case 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:	
<p style="text-align: center;">Exhibit A</p> (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.	<p style="text-align: center;">Exhibit B</p> (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 § 342(b) of the Bankruptcy Code. X _____ 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 a 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 or lessor that obtained judgment) _____ (Address of landlord or lessor)			
<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):

Pole & Steel Buildings, 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 State 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/ Dale L. Russell

Signature of Attorney for Debtor(s)

Dale L. Russell 07941

Printed Name of Attorney for Debtor(s)

Dale Russell Law Firm

Firm Name

PO Box 1225

Address

Deer Park, WA 99006

Telephone Number

November 19, 2008

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 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); 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 _____
Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

Date

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/ Phillip M. Stephan

Signature of Authorized Individual

Phillip M. Stephan

Printed Name of Authorized Individual

President

Title of Authorized Individual

November 19, 2008

Date

**United States Bankruptcy Court
Eastern District of Washington**

IN RE:

Case No. _____

Pole & Steel Buildings, Inc.

Chapter 11

Debtor(s)

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) 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)
Bonnie Baird 8305 N. Carolina Way Spokane, WA 99208		Individual Loan	Unliquidated	174,400.00
Phillip M. Stephan 5273 N. Government Way Coeur D'Alene, ID 83815		Individual Loan	Unliquidated	131,970.00
Mike And JJ Achord 912 Polaris Osburn, ID 83849		Customer	Contingent Unliquidated	102,750.00
Richard And Rebecca Sheppard PO Box 883 Liberty Lake, WA 99019	Brent G. Schlotthauer Vasseur & Schlotthauer, PLLC PO Box 808 Coeur D'Alene, ID 83816	Customer	Contingent Unliquidated	91,000.00
HECLA Limited Lucky Friday Unit PO Box 31 Mullen, ID 83846		Customer	Contingent Unliquidated	70,700.00
Steven Rice 512 S. Rocky Point Rd Post Falls, ID 83854		Customer	Contingent Unliquidated	56,400.00
Richard Poirier 2270 Hoodoo Mt. Rd. Priest River, ID 83856		Customer	Contingent Unliquidated	54,450.00
Dean Slater 322 N. 5th Osburn, ID 83849		Customer	Contingent Unliquidated	54,000.00
Shelly Fletcher 8307 N. Jefferson Dr. Spokane, WA 99208		Individual Loan	Unliquidated	47,000.00
Lockwood Lumber 2200 E. Crawford Deer Park, WA 99006	Rhonda Hall (509) 276-8887	Vendor	Unliquidated	46,633.40
Baxter Brown PO Box 1313 Coeur D'Alene, ID 83816		Customer	Contingent Unliquidated	41,600.00
Dianne Batalia PO Box 32 Athol, ID 83801		Customer	Contingent Unliquidated	38,850.00
Rolled Steel Products PO Box 2864 Spokane, WA 99220	(800) 238-4057	Vendor	Unliquidated	37,386.45
Donna & Berry Sadler 1552 Beacon Light Road Mullen, ID 83846		Customer	Contingent Unliquidated	36,000.00

Bobby Hall 1741 S. Agate Rd. Coeur D'Alene, ID 83814		Customer	Contingent Unliquidated	33,170.00
Ron Leu W. 5901 Mallory Rd Rathdrum, ID 83858		Customer	Contingent Unliquidated	30,515.00
Bill & Mary Love 214 S. Center Valley Sandpoint, ID 83864		Customer	Contingent Unliquidated	30,240.00
Shari Le 8515 N. Hill N Dale Spokane, WA 99208		Individual Loan	Unliquidated	30,000.00
Kirkpatrick & Startzel, PS Attorney At Law 1717 S. Rustle, Ste. 102 Spokane, WA 99224	Todd Startzel (509) 455-3647	Vendor		28,896.45
Interstate Concrete & Asphalt 845 W. Kathleen Ave. Coeur D'Alene, ID 83815	Linda (208) 691-5122	Vendor	Unliquidated	26,107.30

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: **November 19, 2008** Signature: **/s/ Phillip M. Stephan**

Phillip M. Stephan, President

(Print Name and Title)

**United States Bankruptcy Court
Eastern District of Washington**

IN RE:

Case No. _____

Pole & Steel Buildings, Inc.

Chapter 11

Debtor(s)

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NUMBER OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$ 0.00		
B - Personal Property	Yes	3	\$ 19,600.00		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	1		\$ 19,600.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	1		\$ 0.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	12		\$ 1,601,565.23	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No				\$
J - Current Expenditures of Individual Debtor(s)	No				\$
TOTAL		23	\$ 19,600.00	\$ 1,621,165.23	

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
None				

TOTAL 0.00

(Report also on Summary of Schedules)

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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).

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.	X			
2. Checking, savings or other financial accounts, certificates of deposit or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X			
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, include audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interest in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issue.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			

IN RE Pole & Steel Buildings, Inc.

Debtor(s)

Case No.

(If known)

**SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements in which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interest, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		2007 Case Skidster & Equipment		19,600.00
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			

B6B (Official Form 6B) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

**SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
33. Farming equipment and implements. 34. Farm supplies, chemicals, and feed. 35. Other personal property of any kind not already listed. Itemize.	X X X			
TOTAL				19,600.00

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0 continuation sheets attached

(Include amounts from any continuation sheets attached.
Report total also on Summary of Schedules.)

B6C (Official Form 6C) (12/07)

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT

Debtor elects the exemptions to which debtor is entitled under:
(Check one box)

Check if debtor claims a homestead exemption that exceeds \$136,875.

- 11 U.S.C. § 522(b)(2)
- 11 U.S.C. § 522(b)(3)

DESCRIPTION OF PROPERTY	SPECIFY LAW PROVIDING EACH EXEMPTION	VALUE OF CLAIMED EXEMPTION	CURRENT VALUE OF PROPERTY WITHOUT DEDUCTING EXEMPTIONS
Not Applicable			

B6D (Official Form 6D) (12/07)

IN RE Pole & Steel Buildings, Inc. Case No. _____
 Debtor(s) (If known)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, 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). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H – Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. CNH Capital PO Box 894703 Los Angeles, CA 90189		PSB VALUE \$ 19,600.00	X			19,600.00	
ACCOUNT NO.		VALUE \$					
ACCOUNT NO.		VALUE \$					
ACCOUNT NO.		VALUE \$					
Subtotal (Total of this page)						\$ 19,600.00	\$
Total (Use only on last page)						\$ 19,600.00	\$

0 continuation sheets attached

(Report also on Summary of Schedules.)
 (If applicable, report also on Statistical Summary of Certain Liabilities and Related Data.)

B6E (Official Form 6E) (12/07)

IN RE Pole & Steel Buildings, Inc.

Case No. _____

Debtor(s)

(If known)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

 Domestic Support Obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

 Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

 Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

 Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

 Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

 Deposits by individuals

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

 Taxes and Certain Other Debts Owed to Governmental Units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

 Commitments to Maintain the Capital of an Insured Depository Institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

 Claims for Death or Personal Injury While Debtor Was Intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

0 continuation sheets attached

B6F (Official Form 6F) (12/07)

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. A To Z Rentals 10903 East Sprauge Spokane, WA 99206		TC-Plus Interest PSB	X			840.68
ACCOUNT NO. Advanta PO Box 8088 Philadelphia, PA 19101		CC-Plus Interest PSB	X			21,800.00
ACCOUNT NO. ALSCO American Linen PO Box 3084 Spokane, WA 99220-3084		TC-Plus Interest PSB	X			198.12
ACCOUNT NO. 4-11007 American Express PO Box 981540 EI Paso, TX 79998		CC-Plus Interest Pole & Steel Buildings, Inc. PSB	X			5,757.37

11 continuation sheets attached

Subtotal (Total of this page) \$ **28,596.17**

Total (Use only on last page of the completed Schedule F. Report also on the Summary of Schedules and, if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Andy Schuman 5284 Mclean Rd. Coeur D'Alene, ID 83814		CB-PSB	X	X		15,790.00
ACCOUNT NO. Aparicio Excavating, Inc. Matt Aparicio PO Box 1376 Hayden, ID 83835		TC-Plus Interest-PSB		X		1,635.79
ACCOUNT NO. Arrow Supply Arrow Construction PO Box 11133 Spokane, WA 99211-1133		TC-Plus Interest-PSB		X		531.11
ACCOUNT NO. AT&T PO Box 2969 Omaha, NE 68103-2969		TC- Plus Interest 6/1/2000-PSB		X		226.64
ACCOUNT NO. Avista 1411 E. Mission Ave. Spokane, WA 99252		TC- Plus Interest-PSB		X		809.91
ACCOUNT NO. Baxter Brown PO Box 1313 Coeur D'Alene, ID 83816		NS-PSB	X	X		41,600.00
ACCOUNT NO. Bedard Concrete Kevin Bedard PO Box 322 Rathdrum, ID 83858		TC-Plus Interest-PSB		X		7,057.00

Sheet no. 1 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **67,650.45**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Bestway Spray Service, Inc. 6125 Sunrise Terrace Coeur D'Alene, ID 83815-8637		TC-Plus Interest-PSB		X		270.00
ACCOUNT NO. Bill & Mary Love 214 S. Center Valley Sandpoint, ID 83864		CB-PSB	X	X		30,240.00
ACCOUNT NO. Bob & Ann Powell 11594 A. Coeur D'Alene River Rd. Kingston, ID 83839		CB-PSB	X	X		14,700.00
ACCOUNT NO. Bobby Hall 1741 S. Agate Rd. Coeur D'Alene, ID 83814		CB-PSB	X	X		33,170.00
ACCOUNT NO. Bonner County Daily Bee PO Box 159 Sandpoint, ID 83864		TC-Plus Interest-PSB		X		263.90
ACCOUNT NO. Bonnie Baird 8305 N. Carolina Way Spokane, WA 99208		IL PBS		X		174,400.00
ACCOUNT NO. Brooks Brown 1722 E. Gilbert Coeur D'Alene, ID 83815		NCB-PSB	X	X		24,642.00

Sheet no. 2 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **277,685.90**

(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.)
\$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Burns Overhead Doors 2418 N. Monroe Spokane, WA 99205		TC-Plus Interest-PSB		X		21,822.50
ACCOUNT NO. Cary Petek 233 W. Circle Dr. Newport, WA 99156		NS-PSB	X	X		12,400.00
ACCOUNT NO. CDA Builders Supply 655 W. Clayton Ave. Coeur D'Alene, ID 83815		TC-Plus Interest-PBS		X		7,330.05
ACCOUNT NO. CDA Press PO Box 7000 Coeur D'Alene, ID 83814		TC-Plus Interest-PSB		X		1,977.48
ACCOUNT NO. Central Shoshone County Water District 409 S. Main Kellogg, ID 83837		TC-Plus Interest-PSB		X		946.46
ACCOUNT NO. Champion Concrete Pumping 26769 W. Hwy 53 Hauser Lake, ID 83854		TC-Plus Interest-PSB		X		1,043.40
ACCOUNT NO. Coble Company 1701 Broadway Ave. Bosie, ID 83706		TC-Plus Interest-PSB		X		576.82

Sheet no. 3 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **46,096.71**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Conmat, Inc. PO Box 1718 Hayden, ID 83835		TC-Plus Interest-PSB		X		2,270.08
ACCOUNT NO. Continental Door Company 8622 E. Rockwell Spokane, WA 99212		TC-Plus Interest-PSB		X		21,743.28
ACCOUNT NO. Curtis Creek Sand & Gravel 6990 Spirit Lake Cutoff Rd. Priest River, ID 83856		TC-Plus Interest-PSB		X		1,489.40
ACCOUNT NO. Dean Slater 322 N. 5th Osburn, ID 83849		NSB-PSB	X	X		54,000.00
ACCOUNT NO. Dianne Batalia PO Box 32 Athol, ID 83801		Conmat, Inc. Lien \$839.90. CB-PSB	X	X		38,850.00
ACCOUNT NO. Discount Lumber & Building Supplies, Inc 8003 N. Market St. Spokane, WA 99217		9-30-08/10-30-08 TC PSB		X		16,277.98
ACCOUNT NO. Dominic Pesaturo 111 W. Elder Kellogg, ID 83837		CB-PSB	X	X		13,870.00

Sheet no. 4 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **148,500.74**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Donna & Berry Sadler 1552 Beacon Light Road Mullen, ID 83846		NCB-PSB	X	X		36,000.00
ACCOUNT NO. Frank & Shelia Bixenstin 16020 E. 5th Bayview, ID 83803		NCB-PSB	X	X		17,320.00
ACCOUNT NO. Gary Hopkins 108 Tower Rd. Carywood, ID 83809		CB-PSB		X		3,003.90
ACCOUNT NO. Hayden Lake Chiropractic 8235 Cornerstone Dr. Hayden, ID 83835		TC-Plus Interest-PSB		X		180.00
ACCOUNT NO. HECLA Limited Lucky Friday Unit PO Box 31 Mullen, ID 83846		CB-PSB	X	X		70,700.00
ACCOUNT NO. p140291 Idaho Division Of Building Safety 1090 E. Watertower St. Meridian, ID 83642		TC-Plus Interest-PSB		X		375.35
ACCOUNT NO. 440000727846 Idearc Media PO Box 610830 DFW Airport, TX 75261-9009		TC-Plus Interest-PSB		X		112.00

Sheet no. 5 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **127,691.25**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Interstate Concrete PO Box 1113 Sandpoint, ID 83864		TC-Plus Interest-PBS		X		3,873.31
ACCOUNT NO. 29203 Interstate Concrete & Asphalt 845 W. Kathleen Ave. Coeur D'Alene, ID 83815		TC-Plus Interest-PBS		X		26,107.30
ACCOUNT NO. John & Sharon Nelson 602 Earl Mullen, ID 83846		CB-PSB	X	X		22,125.00
ACCOUNT NO. Judy Wilson 16647 E. 8th Bayview, ID 83803		NS-PSB	X	X		12,300.00
ACCOUNT NO. Kevin Miller 56 Meadow Land Dr. Blanchard, ID 83804		Lien filed by Sandstone Mate 10/21/08. CB-PSB	X	X		19,055.00
ACCOUNT NO. Kirkpatrick & Startzel, PS Attorney At Law 1717 S. Rustle, Ste. 102 Spokane, WA 99224		10/10/2008 District Court of Spokane County Suite was filed for Collection on Account. TC-Plus Interest-PSB&PBS				28,896.45
ACCOUNT NO. Lake Pre-Mix PO Box 1356 Sandpoint, ID 83864		TC-Plus Interest-PSB		X		7,758.01

Sheet no. 6 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **120,115.07**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. (If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Lockwood Lumber 2200 E. Crawford Deer Park, WA 99006		TC-Plus Interest-PSB		X		46,633.40
ACCOUNT NO. Mark & Mary Rogers 5219 W. Reality Loop Coeur D'Alene, ID 83814		NCB-PSB		X		22,125.00
ACCOUNT NO. Mid Mountain Machinery 7916 W. Sunset Hwy Spokane, WA 99224		TC-Plus Interest-PSB		X		1,947.46
ACCOUNT NO. Mike And JJ Achord 912 Polaris Osburn, ID 83849		NCB-PSB	X	X		102,750.00
ACCOUNT NO. Moutain Air Heating PO Box 647 Pinehurst, ID 83850		TC-Plus Interest-PSB		X		1,085.00
ACCOUNT NO. Pacific Pride PO Box 4346 Spokane, WA 99220-4346		TC-Plus Interest		X		672.16
ACCOUNT NO. Phillip M. Stephan 5273 N. Government Way Coeur D'Alene, ID 83815		IL		X		131,970.00

Sheet no. 7 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) \$ **307,183.02**

Total (Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Regence Blue Shield PO Box 31604 Salt Lake City, UT 84131		TC-Plus Interest		X		1,095.00
ACCOUNT NO. Rich & Angie Watson 14946 W. Frost Worley, ID 83876		CB-PSB	X	X		20,500.00
ACCOUNT NO. Richard And Rebecca Sheppard PO Box 883 Liberty Lake, WA 99019		Lien Filed 10/13/08 \$5,205.88 by Continental Door Company, LLC. CB-PSB	X	X		91,000.00
ACCOUNT NO. Brent G. Schlotthauer Vasseur & Schlotthauer, PLLC PO Box 808 Coeur D'Alene, ID 83816		Assignee or other notification for: Richard And Rebecca Sheppard				
ACCOUNT NO. Richard Poirier 2270 Hoodoo Mt. Rd. Priest River, ID 83856		CB-PSB	X	X		54,450.00
ACCOUNT NO. PBS35-00 Rolled Steel Products PO Box 2864 Spokane, WA 99220		TC-Plus Interest-PSB		X		37,386.45
ACCOUNT NO. Patrick Downey Capitol Indemnity, Inc. 421 W. Riverside Ave Ste 407 Spokane, WA 99201		Assignee or other notification for: Rolled Steel Products				

Sheet no. 8 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **204,431.45**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. (If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Ron Leu W. 5901 Mallory Rd Rathdrum, ID 83858		NCB-PSB	X	X		30,515.00
ACCOUNT NO. Ronald Mott PO Box 895 Rathdrum, ID 83858		Lien by Interstate Concrete. CB-PSB	X	X		562.05
ACCOUNT NO. RSP Structural Systems, LLC P Box 2624 Spokane, WA 99220		TC-Plus Interest		X		362.80
ACCOUNT NO. Safeco Insurance PO Box 34685 Seattle, WA 98124-1685		TC-Plus Interest-PSB		X		1,704.14
ACCOUNT NO. Sandstone Materials 13782 N. Government Way Hayden, ID 83835		TC-Plus Interest-PSB		X		8,098.62
ACCOUNT NO. Shari Le 8515 N. Hill N Dale Spokane, WA 99208		IL PBS		X		30,000.00
ACCOUNT NO. Shelly Fletcher 8307 N. Jefferson Dr. Spokane, WA 99208		IL PBS		X		47,000.00

Sheet no. **9** of **11** continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) \$ **118,242.61**

Total (Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. (If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Sherilyn Reid 8811 N. Farmdale Spokane, WA 99208		IL PBS		X		20,000.00
ACCOUNT NO. Sherman Rock And Concrete PO Box 250 Newport, WA 99156		TC-Plus Interest		X		5,695.38
ACCOUNT NO. Spokane Rock Products, Inc. PO Box 3808 Spokane, WA 99220		TC-Plus Interest-PSB		X		1,950.16
ACCOUNT NO. Steven Rice 512 S. Rocky Point Rd Post Falls, ID 83854		CB-PSB	X	X		56,400.00
ACCOUNT NO. Steven True 1910 W. Borden Spokane, WA 99224		CB-PSB	X	X		10,090.00
ACCOUNT NO. Stock Building Supply PO Box 1627 Pocatello, ID 83204		TC-Plus Interest-PSB		X		5,156.50
ACCOUNT NO. Strate Line Crane & Rigging W. 8804 Heavenly View CT Coeur D'Alene, ID 83814		TC-Plus Interest-PSB		X		3,575.02

Sheet no. 10 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) \$ **102,867.06**

Total (Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$

B6F (Official Form 6F) (12/07) - Cont.

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Systems Roofers Supply MacArthur Company 6015 E. Broadway Spokane Valley, WA 99212		TC-Plus Interest-PSB		X		2,538.60
ACCOUNT NO. The Rental Store 51707 Silver Valley Rd. Kellogg, ID 83837		TC-Plus Interest-PSB		X		427.40
ACCOUNT NO. Timberline Truss PO Box 148 Newman Lake, WA 99025		TC-Plus Interest-PSB		X		11,719.47
ACCOUNT NO. Vivienne Hess PO Box 972 Athol, ID 83801		CB-PSB	X	X		24,000.00
ACCOUNT NO. Yellow Book 8322 Clairemont Mesa Blvd Ste. 202 San Diego, CA 92111-1317		TC-Plus Interest-PSB&PBS		X		329.97
ACCOUNT NO. Zanetti Brothers, Inc. PO Box 928 Osburn, ID 83849		TC-Plus Interest		X		13,489.36
ACCOUNT NO. 						

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Sheet no. 11 of 11 continuation sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **52,504.80**

Total
(Use only on last page of the completed Schedule F. Report also on the Summary of Schedules, and if applicable, on the Statistical Summary of Certain Liabilities and Related Data.) \$ **1,601,565.23**

B6G (Official Form 6G) (12/07)

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. _____ (If known)

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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).

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE OF OTHER PARTIES TO LEASE OR CONTRACT	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
<p>Phillip M. Stephan 408 S. Wide River Rd. Post Falls, ID 83854</p>	<p>2001 Yukon GMC is leased to Pole & Steel Buildings, Inc. for the sum of \$480 per month.</p>
<p>Phillip M. Stephan 408 S. Wide River Road Post Falls, ID 83854</p>	<p>2003 Dodge Dually Truck is leased to Pole & Steel Buildings, Inc., for the sum of \$581.00, per month.</p>
<p>Phillip M. Stephan 408 S. Wide River Rd. Post Falls, ID 83854</p>	<p>2006 Ford F-650 is leased to Pole & Steel Buildings, Inc. for the sum of \$1,300 per month.</p>
<p>Phillip M. Stephan 408 S. Wide River Road Post Falls, ID 83854</p>	<p>Equipment and tools are leased to Pole & Steel Buildings, Inc., for the sum of \$500.00, per month.</p>
<p>Custom Sheds, Inc. 408 S. Wide River Road Post Falls, ID 83854</p>	<p>Scissor Lift, Gooseneck trailer, 2 flatbed trailers, tilt bed trailers, trackhoe, older skidster case are leased to Pole & Steel Buildings, Inc. for the sum of \$500.00, per month.</p>

B6H (Official Form 6H) (12/07)

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. (If known)

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by the debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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).

Check this box if debtor has no codebtors.

Table with 2 columns: NAME AND ADDRESS OF CODEBTOR, NAME AND ADDRESS OF CREDITOR

B6 Declaration (Official Form 6 - Declaration) (12/07)

IN RE Pole & Steel Buildings, Inc. Debtor(s) Case No. (If known)

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of _____ sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date: _____ Signature: _____ Debtor

Date: _____ Signature: _____ (Joint Debtor, if any)

[If joint case, both spouses must sign.]

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

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 by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer Social Security No. (Required by 11 U.S.C. § 110.)

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs the document.

Address

Signature of Bankruptcy Petition Preparer Date

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 signed sheets conforming to the appropriate Official Form for each person.

A bankruptcy petition preparer's failure to comply with the provision 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.

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President (the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership) of the Pole & Steel Buildings, Inc.

(corporation or partnership) named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 24 sheets (total shown on summary page plus 1), and that they are true and correct to the best of my knowledge, information, and belief.

Date: November 19, 2008 Signature: /s/ Phillip M. Stephan

Phillip M. Stephan

(Print or type name of individual signing on behalf of debtor)

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

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
Eastern District of Washington**

IN RE:

Case No. _____

Pole & Steel Buildings, Inc.

Chapter **11**

Debtor(s)

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE	2008	2007	2006
0.00				
	Pole & Steel Buildings, Inc.-Construction	\$961,020.62	\$1,600,893.87	\$-0-

2. Income other than from employment or operation of business

None State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

3. Payments to creditors

Complete a. or b., as appropriate, and c.

None *a. Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None *b. Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF PAYMENTS/TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
See Exhibit 1		0.00	0.00

None *c. All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

4. Suits and administrative proceedings, executions, garnishments and attachments

None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Kirkpatrick & Startzel P.S., Plaintiff, vs. Phil Stephan Sr., individually and the marital community of Phil Stepahn Sr. and Jane Doe Stephan; Christine Stephan, individually and marital community of Christine Stephan and John Doe Stephan; Professional Building Structures, Inc., and Pole & Steel Buildings, Inc.	Collection of Accounts	District Court Spokane County, Spokane, Washington	Filed October 8, 2008
Case Number: 28105214			
Pole & Steel Buildings, Inc. v. Steven True-Claim of Lien	Claim of Lien	Recorded with Spokane County Auditor	Effective as of 6/20/2008
Rolling Steel Products, Inc. A Washington Corporation, Plaintiff, v. Pole & Steel Buildings, Inc., f/k/a Professional Building Structures and Capitol Indemnity Corp., Defendants.	Complaint on Contractors Bond for Materials	Spokane County Superior Court, Spokane, Washington	Summons and Complaint filed October 20, 2008
Case No.: 08-2-04761-4			

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

5. Repossessions, foreclosures and returns

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

6. Assignments and receiverships

None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and joint petition is not filed.)

None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

7. Gifts

- None List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

8. Losses

- None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

9. Payments related to debt counseling or bankruptcy

- None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Dale L. Russell Attorney At Law PO Box 1225 Deer Park, WA 99006	10/29/2008	10,422.00
Including fee		

10. Other transfers

- None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

- None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

11. Closed financial accounts

- None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

12. Safe deposit boxes

- None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

13. Setoffs

- None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

14. Property held for another person

- None List all property owned by another person that the debtor holds or controls.

15. Prior address of debtor

- None If debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

16. Spouses and Former Spouses

- None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

17. Environmental Information

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

- None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

- None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

- None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

18. Nature, location and name of business

- None a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

- None b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

- None a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS
Phillip M. Stephan
408 S. Wide River Rd.
Post Falls, ID 83835

DATES SERVICES RENDERED

None b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME AND ADDRESS
Phillip M. Stephan
408 S. Wide River Road
Post Falls, ID 83835

None d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of the case by the debtor.

20. Inventories

None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

21. Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Phillip M. Stephan 5273 N. Government Way Coeur D'Alene, ID 83815	President, Vice President, Secretary, Treasurer	
Ace Contractors, Inc. PO Box 1729 Deer Park, WA 99006		100 Percent

22. Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

23. Withdrawals from a partnership or distributions by a corporation

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

24. Tax Consolidation Group

None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information, and belief.

Date: November 19, 2008 Signature: /s/ Phillip M. Stephan

Phillip M. Stephan, President

Print Name and Title

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

7 continuation pages attached

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. § 152 and 3571.

11:07 AM

10/30/08

Accrual Basis

Pole & Steel Buildings
Custom Transaction Detail Report
 July 30 through August 30, 2008

Type	Date	Num	Name	Memo	Debit	Credit
Jul 30 - Aug 30, 08						
Deposit	7/31/2008			Deposit	1,400.00	
Deposit	8/25/2008			Deposit	205.70	
Deposit	8/12/2008			Deposit	328.89	
Check	7/31/2008	EFT	Professional Buildin...	PBS		5,800.00
Check	8/1/2008	FFI	Mutual of Enumclaw			172.00
Check	8/7/2008	EFT	Professional Buildin...	PBS		2,700.00
Check	7/31/2008	EFT	Professional Buildin...	PBS		100.00
Check	8/14/2008	EFT	Professional Buildin...	PBS		3,100.00
Check	8/19/2008	EFT	Petty Cash	Gas reimbursement		200.00
Check	8/22/2008	EFT	Professional Buildin...	PBS		2,400.00
Check	8/28/2008	EFT	Professional Buildin...	PBS		3,000.00
Bill Pmt -C...	8/26/2008	EFT	Rollad Steel Products	PBS35-00		6,219.74
Check	8/25/2008	EFT	Halford Checks	Checks		393.52
Check	8/4/2008	EFT	Merchant Fees Mer...			25.00
Check	8/6/2008	EFT	Bank of America	6-1000		265.00
Check	8/13/2008	EFT	Advantia	5584188702229/52		800.00
Check	8/25/2008	EFT	Merchant Fees Mer...			7.00
Check	8/18/2008	EFT	Conoco	335-104-170		500.00
Check	8/25/2008	EFT	Verizon Wireless	6/1/2000		86.67
Check	8/26/2008	EFT	Verizon Northwest	Telephone Land L...		375.86
Payment	8/25/2008	unkno...	Love, Bill & Marianne	Final Billing Invoic...	3,024.00	
General Jo...	7/31/2008	19		Balance Adjustment		100.00
General Jo...	8/28/2008	20		Balance Adjustment	0.25	
Payment	8/20/2008	138	Poirier, Richard	Partial Payment P...	16,000.00	
Payment	8/13/2008	1043	Sadler, Berry & Don...	50% Deposit Sale...	18,000.00	
Payment	8/27/2008	1076	Buxenstin, Frank & ...	Deposit 50% 1st p...	8,340.00	
Payment	8/28/2008	1372	Achord, Mike & JJ	Framing deposit	32,750.00	
Payment	8/13/2008	1612	Fesaturo, Dominic	Framing deposit 2...	6,890.00	
Payment	8/1/2008	1783	Schilling	Materials payment	350.00	
Payment	8/5/2008	2084	Gardner, Richard	Balance paid in fu...	2,428.00	
Payment	8/15/2008	2322	Inkwell	Payment intull on ...	4,500.00	
Check	7/30/2008	5561	Premier Property M...	Wide River RD		1,300.00
Check	7/30/2008	5562	Bonnie Baird			600.00
Check	7/30/2008	5563	Jack Adams			2,000.00
Check	8/4/2008	5564	Chevron	113-579-657-8		500.00
Check	8/4/2008	5565	Texaco	Fuel		200.00
Check	8/1/2008	5566	Stephan, Betty			400.00
Check	8/8/2008	5567	Discount Lumber			120.00
Check	8/5/2008	5568	Wells Fargo	6-1000		775.00
Check	8/8/2008	5569	Chase	4268841183545047		50.00
Check	8/8/2008	5570	Kootenai County	Research / Bluepr...		20.50
Check	8/9/2008	5571	Stephan, Betty			200.00
Bill Pmt -C...	8/11/2008	5572	INC Inland Northwe...	004-PBS		725.00
Check	8/14/2008	5573	Shell	33-029-9736-0		200.00
Check	8/15/2008	5574	Carl Service Center	6-1000		100.00
Check	8/15/2008	5575	WAMU			150.00
Check	8/15/2008	5576	GE Money Bank	6-1000		350.00
Check	8/15/2008	5577	Wells Fargo	6-1000		150.00
Check	8/15/2008	5578	Lowe's	826 7513 1532113		50.00
Check	8/15/2008	5579	Lowe's	826 7513 1532113		25.00
Check	8/11/2008	5580	Lowe's	826 7513 1532113		100.00
Check	8/11/2008	5581	Bank of America	8640		150.00
Check	8/11/2008	5582	CNH Capital Credit ...	504393 56115 01...		751.40
Check	8/7/2008	5583	Sterling Savings Bank	77-086583-2		493.60
Bill Pmt -C...	8/11/2008	5584	Ziggy's	57746		5,683.95
Bill Pmt -C...	8/12/2008	5585	Juniors Structures, ...	Sadler 8%, Hess ...		3,000.00
Check	8/13/2008	5586	Stephan, Betty			200.00
Check	8/15/2008	5587	Centers Construction			300.00
Check	8/15/2008	5588	Bonnie Baird			700.00
Check	8/18/2008	5589	Stephan, Betty			250.00
Check	8/22/2008	5590	Sadler, Berry & Don...	1552 Beacon Ligh...		10,000.00
Check	8/21/2008	5591	Beneficial Life	6/1/8100		882.42
Check	8/26/2008	5592	Bank of America	6-1000		100.00
Check	8/29/2008	5593	Capital One	6-1000		100.00
Check	8/28/2008	5594	WAMU			410.00
Check	8/25/2008	5595	Discover	6-1000		150.00
Check	8/25/2008	5596	Bank of America	6-1000		300.00

Bill Pmt -C...	8/22/2008	14688	Aylsto	6/1/4000		574.85
Bill Pmt -C...	8/22/2008	14689	CDA Press	Advertising		228.03
Bill Pmt -C...	8/22/2008	14690	City CDA Water Se...	6/1/5000		75.44
Bill Pmt -C...	8/22/2008	14691	City of Post Falls W...	213659-000		70.37

11:07 AM

10/30/08

Accrual Basis

Pole & Steel Buildings
Custom Transaction Detail Report
July 30 through August 30, 2008

Type	Date	Num	Name	Memo	Debit	Credit
Bill Pmt -C...	8/22/2008	14692	Fasteners INC	12903		292.35
Bill Pmt -C...	8/22/2008	14693	Hagadone Directories	2066666150000		100.00
Bill Pmt -C...	8/22/2008	14694	Lake Pre-Mix	58590 Fugazzatto		692.18
Bill Pmt -C...	8/22/2008	14695	Nickels Worth	16579		1,190.50
Bill Pmt -C...	8/22/2008	14696	Regence BlueShield	50009970		1,095.00
Bill Pmt -C...	8/22/2008	14697	Squeaky's	4364 July		83.75
Check	8/22/2008	14698	Haddock & Associa...	#819742 09/17/08...		425.00
Check	8/22/2008	14699	AT & T	030 492 4238 001		43.75
Check	8/22/2008	14700	Kootenai Solid Waste	SW 31469		249.81
Check	8/22/2008	14701	American Express	3715-364104-11007		500.00
Check	8/22/2008	14702	Exxon	7302 5000 0319 6...		300.00
Check	8/22/2008	14703	Verizon Wireless	964843875-00003		273.36
Check	8/22/2008	14704	ACE			800.00
Check	8/22/2008	14705	Nikki Hubbart			40.00
Check	8/22/2008	14706		VOID:	0.00	
Check	8/22/2008	14708	Spokane County Cl...	Kenneth Louis St...		25.00
Check	8/28/2008	14709	Hubbart Security	50clayton		100.00
Check	8/28/2008	14710	Bedard Concrete	DTE Concrete		1,352.00
Bill Pmt -C...	8/23/2008	14711	Lumbermons	66675		758.44
Bill Pmt -C...	8/27/2008	14712	Lookwood Lumber	Lumber Material P...		5,000.00
Bill Pmt -C...	8/28/2008	14713	Verizon Wireless	6/1/2000		190.94
Check	8/28/2008	14714	Stephan, Mike	Loan		350.00
Check	8/28/2008	14715	Hubbart Security	50clayton		100.00
Bill Pmt -C...	8/28/2008	14716	Timberline Truss	Pole&Steel		6,331.56
Check	8/29/2008	14717	Kootenai County	Pole&Steel Buildi...		434.43
Check	8/29/2008	14718	Kootenai County	Electrical permit P...		90.00
Check	8/29/2008	14719	North Coast Electric	Electrical Poirier		1,069.36
Check	8/29/2008	14726	Stephan, Christine M			300.00
Check	8/29/2008	14727	Haddock & Associa...	Down Payment GL		1,211.24
Payment	8/18/2008	0180-...	Lucky Friday Unit-H...	Final Payment On...	7,790.00	
Payment	8/27/2008	0001-...	Schumann, Andy	1st payment 50% ...	7,500.00	
Jul 30 - Aug 30, 08					113,880.84	120,236.45

11:11 AM
10/30/08
Accrual Basis

Pole & Steel Buildings
Custom Transaction Detail Report
August 31 through September 30, 2008

Type	Date	Num	Name	Memo	Debit	Credit
Aug 31 - Sep 30, 08						
Payment	9/22/2008		Schumann, Andy		6,822.24	
Deposit	9/18/2008			Deposit	2,000.00	
Payment	9/12/2008		Hess, Vivienne	Payment towards ...	10,100.00	
Check	9/4/2008	EFT	Professional Buildin...	PBS		3,400.00
Bill Pmt -C...	9/5/2008	EFT	Rolled Steel Products	PBS35-00		14,290.84
Check	9/12/2008	EFT	Professional Buildin...	PBS		3,600.00
Check	9/12/2008	EFT	Professional Buildin...	PBS		200.00
Bill Pmt -C...	9/12/2008	EFT	Conoco	335-104-170		500.00
Check	9/18/2008	EFT	Professional Buildin...	PBS		3,518.00
Check	9/23/2008	EFT	Safeco Insurance	Deposit and Sept ...		2,913.85
Check	9/23/2008	EFT	Professional Buildin...	PBS		3,000.00
Bill Pmt -C...	9/16/2008	EFT	Rolled Steel Products	PBS35-00		6,902.04
Check	9/29/2008	EFT	Stephan, Christine M			300.00
Check	9/2/2008	EFT	Stephan, Christine M	Office Supplies H...		100.00
Check	9/2/2008	EFT	Merchant Fees Mer...			25.00
Check	9/2/2008	EFT	Verizon Wireless	6/1/2000		190.94
Check	9/2/2008	EFT	Conoco	335-104-170		500.00
Check	9/10/2008	EFT	Harland Checks			78.69
Check	9/11/2008	EFT	Stephan, Christine M	Office Supplies		300.00
Check	9/15/2008	EFT	Banner Bank	Bank Analysis		4.93
Check	9/15/2008	EFT	Stephan, Christine M			300.00
Check	9/15/2008	EFT	Conoco	335-104-170		500.00
Check	9/29/2008	EFT	Chevron	113-578-657-9		1,500.00
Payment	9/16/2008	unkno...	Poirier, Richard	Final Payment	5,700.00	
Payment	9/25/2008	Unkn...	Wilson, Judy	Deposit 50%	6,150.00	
General Jo...	9/30/2008	21		Balance Adjustment		0.03
Payment	9/16/2008	420	Rogers, Mark & Mary	50% Deposit	10,800.00	
Payment	9/15/2008	1376	Achord, Mike & JJ	Change Order/Le...	9,575.00	
Payment	9/9/2008	1485	Fugazzoto, Mike	Final Payment on ...	4,000.00	
Payment	9/15/2008	2112	Hess, Vivienne	Framing Deposit ...	6,600.00	
Payment	9/16/2008	2460	Brown, Brooks	50% Deposit 1st p...	12,100.00	
Payment	9/15/2008	2789	Nelson, John & Sha...	50% Deposit	10,900.00	
Payment	9/4/2008	3356	Petek, Cary	Deposit 50% 1st p...	6,200.00	
Payment	9/10/2008	3367	Lau, Ron	50% Deposit less ...	11,400.00	
Check	9/9/2008	5541	Capital One	6-1000		171.79
Bill Pmt -C...	9/2/2008	5542	Juniors Structures, ...			750.00
Check	9/5/2008	5543	Stephan, Kenneth			125.00
Check	9/26/2008	5581	Bank of America	6-1000		150.00
Check	9/9/2008	5600	Sterling Savings Bank	77-086583-2		549.34
Check	9/9/2008	5601	Sterling Savings Bank	77-086583-2		234.88
Bill Pmt -C...	9/9/2008	5602	Juniors Structures, ...			865.00
Check	9/11/2008	5603	Ziggy's	57746		5,927.69
Bill Pmt -C...	9/8/2008	5604	Napa	Auto Parts		2,220.62
Check	9/11/2008	5605	Kootenai County	Pole&Steel Build...		379.83
Check	9/11/2008	5606	Stephan, Betty			400.00
Check	9/16/2008	5607	Sterling Savings Bank	77-086583-2		493.60
Bill Pmt -C...	9/16/2008	5608	Juniors Structures, ...			1,630.00
Check	9/16/2008	5609	Costco	Office Supplies		263.92
Bill Pmt -C...	9/16/2008	5610	Juniors Structures, ...			4,050.00
Check	9/16/2008	5611	Jack Adams			2,000.00
Check	9/26/2008	5612	Lowe's	826 7513 1532113		150.00
Check	9/16/2008	5613	Kootenai County	Pole&Steel Buildi...		888.06
Check	9/26/2008	5614	Stephan, Betty			200.00
Check	9/16/2008	5615	Bonnie Bald			700.00
Bill Pmt -C...	9/20/2008	5616	Bedard Concrete	DTE Concrete		2,000.00
Bill Pmt -C...	9/23/2008	5617	Standish Transport...	Low Boy Service		200.00
Bill Pmt -C...	9/23/2008	5618	Illustrated Buidness...	4799 Sign Fair		309.00
Check	9/23/2008	5619	Homeeq Servicing			1,385.04
Bill Pmt -C...	9/23/2008	5620	Juniors Structures, ...	Wilson		720.00
Check	9/29/2008	5622	Home Depot	6035 3201 6480 5...		200.00
Check	9/29/2008	5623	Texaco	Fuel		200.00
Check	9/29/2008	5624	American Express	6-1000		125.00
Check	9/26/2008	5625	Safeco Insurance	7226-1609801		45.67
Check	9/26/2008	5626	Qwest	5096336080931B		23.75
Check	9/26/2008	5627	City CDA Water Se...	016989-000		3.42
Check	9/29/2008	5628	Stephan, Betty			200.00
Check	9/30/2008	5629	Napa	Auto Parts		1,044.08

11:11 AM
10/30/08
Accrual Basis

Pole & Steel Buildings
Custom Transaction Detail Report
August 31 through September 30, 2008

Type	Date	Num	Name	Memo	Debit	Credit
Check	9/30/2008	5630	Bank of America	6-1000		200.00
Check	9/29/2008	5631	Time Warner Cable			107.32
Check	9/29/2008	5632	City of Coeur d' Alene	Permit Brocks		39.18
Check	9/29/2008	5633	Continental Door C...	Schumann		672.44
Payment	9/3/2008	12766	Powell, Bob & Ann	50% Deposit 1st p...	7,200.00	
Check	9/18/2008	14707	Void		0.00	
Check	9/2/2008	14720	Stephan, Boty			400.00
Check	9/2/2008	14721	Bonnie Baird			600.00
Check	9/4/2008	14722	Shell	33-029-9736-0		500.00
Check	9/4/2008	14723	Chevron	113-579-657-9		500.00
Check	9/9/2008	14724	American Express	6-1000		150.00
Check	9/4/2008	14725	Homo Depot	6035 3201 6160 5...		200.00
Check	9/4/2008	14728	Hubbart Security	50clayton		100.00
Check	9/4/2008	14729	Stephan, Mike			300.00
Bill Pmt -C...	9/5/2008	14730	Lockwood Lumber	Lumber Material		5,000.00
Bill Pmt -C...	9/5/2008	14731	Bedard Concrete	DTE Concrete		1,650.00
Bill Pmt -C...	9/5/2008	14732	Aparicio Excavating...	Excavating		1,200.00
Check	9/8/2008	14733	Mike Hodan			300.00
Check	9/10/2008	14734	CDA Property Mana...			1,975.00
Bill Pmt -C...	9/11/2008	14735	Curtis Creek Sand ...	70808/80108 Poirier		1,827.50
Bill Pmt -C...	9/11/2008	14736	Mountain Air Heating	Lucky Friday Heat...		2,500.00
Bill Pmt -C...	9/11/2008	14737	Fasteners INC	12803		21.89
Bill Pmt -C...	9/11/2008	14738	INC Island Northwe...	004-PBS		485.00
Bill Pmt -C...	9/11/2008	14739	Avista	570115684		96.13
Check	9/11/2008	14740	Avista	130080074		465.00
Check	9/11/2008	14741	Avista	210086853		331.00
Check	9/11/2008	14742	Avista	410083576/09008...		439.11
Check	9/11/2008	14743	Thompson Electric	20-4620336 Batal...		2,000.00
Check	9/12/2008	14744	Hubbart Security	50clayton		100.00
Check	9/12/2008	14745	Stephan, Mike	Loan		350.00
Check	9/19/2008	14746	Stephan, Kenneth			100.00
Bill Pmt -C...	9/12/2008	14747	Bedard Concrete	DTE Concrete Tat...		1,400.00
Bill Pmt -C...	9/12/2008	14748	Safeco Insurance	01-cb-276207-30 ...		277.20
Check	9/12/2008	14749	Wells Fargo	502-3740730029-...		370.00
Bill Pmt -C...	9/12/2008	14750	Continental Door C...	1588 Balfia		2,989.32
Bill Pmt -C...	9/16/2008	14751	Big Sky	110864/111361		50.00
Bill Pmt -C...	9/16/2008	14752	Honeybucket	63361		158.90
Bill Pmt -C...	9/16/2008	14753	Johnson's Johns	0486/0497		143.60
Bill Pmt -C...	9/16/2008	14754	Squeaky's	4406 August		88.00
Bill Pmt -C...	9/16/2008	14755	ALSCO American L...	002027 July		136.47
Bill Pmt -C...	9/16/2008	14756	City CDA Water Se...	Aug/Sept 08		180.83
Bill Pmt -C...	9/16/2008	14757	Time Warner Cable	821144001 07012 ...		83.42
Bill Pmt -C...	9/16/2008	14758	Verizon Northwest	Telephone Land L...		120.91
Bill Pmt -C...	9/16/2008	14759	Verizon Wireless	671011083 Wickers		349.99
Check	9/16/2008	14760	AT & T	2087779017		40.27
Check	9/16/2008	14761	AT & T	030 352 2460 001		60.04
Check	9/16/2008	14762	Koolenai Solid Waste	sw0000031469		167.49
Bill Pmt -C...	9/16/2008	14763	Time Warner Cable	821144001 07022...		74.69
Check	9/16/2008	14764	Time Warner Cable	8211 44 003 0311 ...		66.85
Check	9/16/2008	14765	Time Warner Cable	8211 44 003 0285 ...		107.32
Check	9/16/2008	14766	Verizon Wireless	865599568-0001		173.31
Check	9/16/2008	14767	Brown, Baxter	Lot 1 Lightening T...		1,000.00
Check	9/16/2008	14768	Sheppard, Richard ...	215 lighthouse RD ...		1,188.61
Bill Pmt -C...	9/16/2008	14769	Interstate Concrete...	429203		394.69
Check	9/16/2008	14770	Verizon Wireless	964849875-00003		170.72
Check	9/17/2008	14771	Regence BlueShield	VOID: 56003970	0.00	
Check	9/17/2008	14772	CNH Capital	0817649643		751.40
Check	9/17/2008	14773	WAMU	8542 8527 0099 5...		250.00
Check	9/17/2008	14774	GE Money Bank	6044 0522 1000 4...		310.00
Check	9/17/2008	14775	Shell	33-029-9736-0		200.00
Check	9/17/2008	14776	Sears	5049-9413-7103-6...		200.00
Check	9/17/2008	14777	American Express	3715 36410411007		200.00
Check	9/17/2008	14778	Exxon	7302 5000 0319 6...		400.00
Check	9/17/2008	14779	Wells Fargo	4466 4210 3182 2...		200.00
Check	9/17/2008	14780	Bank of America	4147 3410 2078 6...		150.00
Check	9/17/2008	14781	Card Service Center	5189 1310 0326 3...		100.00
Check	9/17/2008	14782	Dr Robert Holman, ...	166917.24		45.00
Check	9/17/2008	14783	Incyte Pathology	101119		100.00

11:11 AM
 10:30/08
 Accrual Basis

Pole & Steel Buildings
Custom Transaction Detail Report
 August 31 through September 30, 2008

Type	Date	Num	Name	Memo	Debit	Credit
Check	9/17/2008	14784	Regence BlueShield	50003970		1,005.00
Bill Pmt -C...	9/18/2008	14785	Excell	4459 Lucky Friday		3,600.00
Check	9/18/2008	14786	ACE Contractors, INC			400.00
Bill Pmt -C...	9/18/2008	14787	Continental Door C...	1597 Sheppard		1,608.70
Check	9/19/2008	14788	VOID	VOID: Loan	0.00	
Check	9/19/2008	14789	Stephan, Mike	Loan		360.00
Check	9/19/2008	14790	Hubbart Security	50clayton		100.00
Check	9/19/2008	14791	Modem Electric Co...	05270-48 Anita Jo...		62.36
Check	9/19/2008	14792	Nickels Worth	18573 credit one ...		1,131.37
Check	9/19/2008	14793	Verizon Northwest	2086659977/03 0...		57.25
Check	9/19/2008	14794	Diamond Parking S...	14838825/ k3820...		30.00
Check	9/19/2008	14795	Spokane County Cf...	061012891 Kenne...		25.00
Check	9/19/2008	14796	City of Post Falls W...	213659-000		75.21
Check	9/19/2008	14797	Safeco Insurance	722B-1509798		23.75
Bill Pmt -C...	9/23/2008	14798	Lockwood Lumber	Lumber Material		4,967.09
Bill Pmt -C...	9/23/2008	14799	Mountain Air Heating	Lucky Friday Heat...		1,500.00
Check	9/26/2008	14800	Stephan, Mike	Loan		300.00
Check	9/26/2008	14801	Hubbart Security	50clayton		100.00
Bill Pmt -C...	9/26/2008	14802	Interstate Concrete...	#29203/181763		855.32
Check	9/26/2008	14803	Custom Sheds			250.00
Aug 31 - Sep 30, 08					109,547.24	122,779.85

11:13 AM

10/30/08

Accrual Basis

Pole & Steel Buildings
Custom Transaction Detail Report
October 2008

Type	Date	Num	Name	Memo	Debit	Credit
Oct 08						
Deposit	10/3/2008			Deposit	2,500.00	
Deposit	10/15/2008			Deposit	60.00	
Check	10/2/2008	EFT	Media Temple	www.polesteelbuil...		65.70
Bill Pmt -C...	10/2/2008	EFT	Conoco	335-104-170		510.00
Check	10/3/2008	EFT	Professional Buildin...	PBS		3,400.00
Check	10/9/2008	EFT	Stephan, Phillip M			5,000.00
Check	10/9/2008	EFT	Custom Sheds			15,000.00
Check	10/13/2008	EFT	Stephan, Phillip M			7,500.00
Check	10/15/2008	EFT	Professional Buildin...	PBS		3,150.00
Check	10/14/2008	EFT	Stephan, Christine M	Office Space /Sup...		300.00
Check	10/16/2008	EFT	Stephan, Christine M			200.00
Payment	10/3/2008	unkno...	Christofferson	Deposit 50%	6,000.00	
Payment	10/8/2008	unkno...	Bixenstin, Frank & ...	Framing Deposit	7,336.00	
Payment	10/8/2008	unkno...	Leu, Ron	Framing Deposit	13,000.00	
Payment	10/10/2008	unkno...	Petek, Cary	Framing Deposit	4,960.00	
Payment	10/14/2008	unkno...	Schumann, Andy	Final Payment	1,464.00	
Payment	10/15/2008	unkno...	Powell, Bob & Ann	Framing Deposit	8,080.00	
Payment	10/16/2008	unkno...	Nelson, John & Sha...	Framing	9,045.00	
Bill Pmt -C...	10/2/2008	5634	Juniors Structures, ...			1,990.00
Check	10/2/2008	5635	Verizon Wireless	6/1/2000		200.36
Bill Pmt -C...	10/3/2008	5636	Avista	6/1/4000		405.00
Check	10/3/2008	5637	Avista	Sigt		39.26
Check	10/3/2008	5638	Avista	Clayton		331.00
Check	10/3/2008	5639	Verizon Northwest	Telephone Land L...		13.98
Check	10/3/2008	5640	Stephan, Betty			300.00
Check	10/3/2008	5641	Hubbart Security	50clayton		100.00
Check	10/3/2008	5642	Stephan, Mike	Loan		225.00
Check	10/3/2008	5643	Bonnie Baird			600.00
Check	10/3/2008	5644	Kootenai County	Pole&Steel Buildi...		148.18
Check	10/5/2008	5645	John Rencher			110.00
Check	10/7/2008	5646	Stephan, Betty			200.00
Check	10/8/2008	5647	Avista	Wide River RD		465.00
Check	10/8/2008	5648	Sterling Insurance	0005395155		672.83
Check	10/9/2008	5649	Centers Construction			1,200.00
Check	10/10/2008	5650	Fasteners INC	12908		206.03
Bill Pmt -C...	10/10/2008	5651	Time Warner Cable	8211 44 001 0701...		88.42
Check	10/10/2008	5652	Verizon Wireless	6/1/2000		68.49
Bill Pmt -C...	10/10/2008	5653	Napa	Auto Parts		365.23
Check	10/10/2008	5654	Kootenai Solid Waste	6/1/5000		127.76
Bill Pmt -C...	10/10/2008	5655	Safeco Insurance	01-ch-276207-30 ...		439.28
Check	10/10/2008	5656	Illustrated Buidness...			60.00
Check	10/10/2008	5657	Sterling Savings Bank	77-086583-2		541.06
Check	10/10/2008	5658	Stephan, Mike	Loan		412.50
Check	10/10/2008	5659	Hubbart Security	50clayton		100.00
Check	10/10/2008	5660	John Rencher	Fuel reimbursement		320.00
Check	10/10/2008	5661	Lowes	826 7513 1532113		100.00
Check	10/10/2008	5662	Lowes	826 7513 1532113		100.00
Check	10/10/2008	5663	Lowes	826 7513 1532113		100.00
Check	10/10/2008	5664	Wells Fargo	6-1000		150.00
Check	10/10/2008	5665	WAMU			150.00
Check	10/10/2008	5666	Shell	33-029-9736-0		100.00
Check	10/10/2008	5667	Void	VOID:	0.00	
Check	10/13/2008	5668	Stephan, Betty			400.00
Check	10/13/2008	5669	Kenny Stephan			30.00
Check	10/14/2008	5670	Bedard Concrete	DTE Concrete		500.00
Check	10/15/2008	5671	Void	VOID:	0.00	
Check	10/15/2008	5672	Kootenai County	Pole&Steel Buildi...		377.25
Bill Pmt -C...	10/15/2008	5673	Sterling Concrete L...			2,448.68
Check	10/15/2008	5674	City of Coeur d' Alene	Permit Brown		402.86
Check	10/15/2008	5675	Exxon			400.00
Check	10/15/2008	5676	CNH Capital	0817649643		762.67
Check	10/15/2008	5677	Sterling Savings Bank	77-086583-2		518.28
Check	10/17/2008	5678	Beneficial Life	6/1/9100		882.42
Check	10/17/2008	5679	Stephan, Mike	Loan		240.00
Check	10/17/2008	5680	Hubbart Security	50clayton		100.00
Check	10/17/2008	5681	Stephan, Kenneth	Loan		160.00
Bill Pmt -C...	10/20/2008	5682	Discount Lumber			4,684.27

11:19 AM

10/30/08

Accrual Basis

Pole & Steel Buildings
Custom Transaction Detail Report
October 2008

Type	Date	Num	Name	Memo	Debit	Credit
Check	10/1/2008	14804	John Rancher	Gas For Equipment		70.00
Bill Pmt -C...	10/1/2008	14805	Verizon Northwest	Telephone Land L...		354.77
Check	10/6/2008	14806	Safeco Insurance	7226-1509798		194.00
Check	10/7/2008	14807	CDA Property Mana...	Tall Timber Loopf...		1,975.00
Check	10/15/2008	14808	WA State Depart of...	602 477 841 WA F...		59.00
Check	10/15/2008	14809	WA State Depart of...	602 327 334 ID R...		59.00
Check	10/16/2008	14810	Verizon Wireless	571011083-00001		250.75
Check	10/16/2008	14811	Verizon Northwest	03 0128 1068479...		37.02
Check	10/16/2008	14812	Verizon Northwest	03 0107 1016479...		60.65
Check	10/21/2008	14813	Time Warner Cable	8211 44 003 0311...		106.35
Oct 08					50,425.00	60,606.21

United States Bankruptcy Court
Eastern District of Washington

IN RE:

Case No. _____

Pole & Steel Buildings, Inc.

Chapter 11

Debtor(s)

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) hereby verify(ies) that the attached matrix listing creditors is true to the best of my(our) knowledge.

Date: November 19, 2008

Signature: /s/ Phillip M. Stephan
Phillip M. Stephan, President

Debtor

Date: _____

Signature: _____

Joint Debtor, if any

Pole & Steel Buildings, Inc.
PO Box 1729
Deer Park, WA 99006

Dale Russell Law Firm
PO Box 1225
Deer Park, WA 99006

A To Z Rentals
10903 East Sprauge
Spokane, WA 99206

Advanta
PO Box 8088
Philadelphia, PA 19101

ALSCO American Linen
PO Box 3084
Spokane, WA 99220-3084

American Express
PO Box 981540
El Paso, TX 79998

Andy Schuman
5284 Mclean Rd.
Coeur D'Alene, ID 83814

Aparicio Excavating, Inc.
Matt Aparicio
PO Box 1376
Hayden, ID 83835

Arrow Supply
Arrow Construction
PO Box 11133
Spokane, WA 99211-1133

AT&T
PO Box 2969
Omaha, NE 68103-2969

Avista
1411 E. Mission Ave.
Spokane, WA 99252

Baxter Brown
PO Box 1313
Coeur D'Alene, ID 83816

Bedard Concrete
Kevin Bedard
PO Box 322
Rathdrum, ID 83858

Bestway Spray Service, Inc.
6125 Sunrise Terrace
Coeur D'Alene, ID 83815-8637

Bill & Mary Love
214 S. Center Valley
Sandpoint, ID 83864

Bob & Ann Powell
11594 A. Coeur D'Alene River Rd.
Kingston, ID 83839

Bobby Hall
1741 S. Agate Rd.
Coeur D'Alene, ID 83814

Bonner County Daily Bee
PO Box 159
Sandpoint, ID 83864

Bonnie Baird
8305 N. Carolina Way
Spokane, WA 99208

Brent G. Schlotthauer
Vasseur & Schlotthauer, PLLC
PO Box 808
Coeur D'Alene, ID 83816

Brooks Brown
1722 E. Gilbert
Coeur D'Alene, ID 83815

Burns Overhead Doors
2418 N. Monroe
Spokane, WA 99205

Cary Petek
233 W. Circle Dr.
Newport, WA 99156

CDA Builders Supply
655 W. Clayton Ave.
Coeur D'Alene, ID 83815

CDA Press
PO Box 7000
Coeur D'Alene, ID 83814

Central Shoshone County Water District
409 S. Main
Kellogg, ID 83837

Champion Concrete Pumping
26769 W. Hwy 53
Hauser Lake, ID 83854

CNH Capital
PO Box 894703
Los Angeles, CA 90189

Coble Company
1701 Broadway Ave.
Bosie, ID 83706

Conmat, Inc.
PO Box 1718
Hayden, ID 83835

Continental Door Company
8622 E. Rockwell
Spokane, WA 99212

Curtis Creek Sand & Gravel
6990 Spirit Lake Cutoff Rd.
Priest River, ID 83856

Custom Sheds, Inc.
408 S. Wide River Road
Post Falls, ID 83854

Dean Slater
322 N. 5th
Osburn, ID 83849

Dianne Batalia
PO Box 32
Athol, ID 83801

Discount Lumber & Building Supplies, Inc
8003 N. Market St.
Spokane, WA 99217

Dominic Pesaturo
111 W. Elder
Kellogg, ID 83837

Donna & Berry Sadler
1552 Beacon Light Road
Mullen, ID 83846

Frank & Shelia Bixenstin
16020 E. 5th
Bayview, ID 83803

Gary Hopkins
108 Tower Rd.
Carywood, ID 83809

Hayden Lake Chiropractic
8235 Cornerstone Dr.
Hayden, ID 83835

HECLA Limited Lucky Friday Unit
PO Box 31
Mullen, ID 83846

Idaho Division Of Building Safety
1090 E. Watertower St.
Meridian, ID 83642

Idearc Media
PO Box 610830
DFW Airport, TX 75261-9009

Interstate Concrete
PO Box 1113
Sandpoint, ID 83864

Interstate Concrete & Asphalt
845 W. Kathleen Ave.
Coeur D'Alene, ID 83815

John & Sharon Nelson
602 Earl
Mullen, ID 83846

Judy Wilson
16647 E. 8th
Bayview, ID 83803

Kevin Miller
56 Meadow Land Dr.
Blanchard, ID 83804

Kirkpatrick & Startzel, PS
Attorney At Law
1717 S. Rustle, Ste. 102
Spokane, WA 99224

Lake Pre-Mix
PO Box 1356
Sandpoint, ID 83864

Lockwood Lumber
2200 E. Crawford
Deer Park, WA 99006

Mark & Mary Rogers
5219 W. Reality Loop
Coeur D'Alene, ID 83814

Mid Mountain Machinery
7916 W. Sunset Hwy
Spokane, WA 99224

Mike And JJ Achord
912 Polaris
Osburn, ID 83849

Moutain Air Heating
PO Box 647
Pinehurst, ID 83850

Pacific Pride
PO Box 4346
Spokane, WA 99220-4346

Patrick Downey
Capitol Indemnity, Inc.
421 W. Riverside Ave Ste 407
Spokane, WA 99201

Phillip M. Stephan
408 S. Wide River Rd.
Post Falls, ID 83854

Phillip M. Stephan
5273 N. Government Way
Coeur D'Alene, ID 83815

Phillip M. Stephan
408 S. Wide River Road
Post Falls, ID 83854

Regence Blue Shield
PO Box 31604
Salt Lake City, UT 84131

Rich & Angie Watson
14946 W. Frost
Worley, ID 83876

Richard And Rebecca Sheppard
PO Box 883
Liberty Lake, WA 99019

Richard Poirier
2270 Hoodoo Mt. Rd.
Priest River, ID 83856

Rolled Steel Products
PO Box 2864
Spokane, WA 99220

Ron Leu
W. 5901 Mallory Rd
Rathdrum, ID 83858

Ronald Mott
PO Box 895
Rathdrum, ID 83858

RSP Structural Systems, LLC
P Box 2624
Spokane, WA 99220

Safeco Insurance
PO Box 34685
Seattle, WA 98124-1685

Sandstone Materials
13782 N. Government Way
Hayden, ID 83835

Shari Le
8515 N. Hill N Dale
Spokane, WA 99208

Shelly Fletcher
8307 N. Jefferson Dr.
Spokane, WA 99208

Sherilyn Reid
8811 N. Farmdale
Spokane, WA 99208

Sherman Rock And Concrete
PO Box 250
Newport, WA 99156

Spokane Rock Products, Inc.
PO Box 3808
Spokane, WA 99220

Steven Rice
512 S. Rocky Point Rd
Post Falls, ID 83854

Steven True
1910 W. Borden
Spokane, WA 99224

Stock Building Supply
PO Box 1627
Pocatello, ID 83204

Strate Line Crane & Rigging
W. 8804 Heavenly View CT
Coeur D'Alene, ID 83814

Systems Roofers Supply
MacArthur Company
6015 E. Broadway
Spokane Valley, WA 99212

The Rental Store
51707 Silver Valley Rd.
Kellogg, ID 83837

Timberline Truss
PO Box 148
Newman Lake, WA 99025

Vivienne Hess
PO Box 972
Athol, ID 83801

Yellow Book
8322 Clairemont Mesa Blvd Ste. 202
San Diego, CA 92111-1317

Zanetti Brothers, Inc.
PO Box 928
Osburn, ID 83849

United States Bankruptcy Court
Eastern District of Washington

IN RE:

Case No. _____

Pole & Steel Buildings, Inc.

Chapter 11

Debtor(s)

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept \$ 10,422.00/hr
Prior to the filing of this statement I have received \$ 10,422.00
Balance Due \$ _____

2. The source of the compensation paid to me was: [X] Debtor [] Other (specify):

3. The source of compensation to be paid to me is: [] Debtor [] Other (specify):

4. [X] I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

[] I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
d. Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
e. [Other provisions as needed]

Including Filing Fee of \$1,039.00.

6. By agreement with the debtor(s), the above disclosed fee does not include the following services:

Adversary proceedings, other contested bankruptcy matters, Internal Revenue Service Tax issues, Employment or Corporate tax returns, and other accounting.

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CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

November 19, 2008

Date

/s/ Dale L. Russell

Signature of Attorney

Dale Russell Law Firm

Name of Law Firm