UNITED STATES BANKRUPTCY COURT

EASTERN DISTRICT OF WASHINGTON

In re	Swiss Valley Agency, Inc.,	Case No.		
	Debtor			
		Chapter	11	

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]
Kellie and Jason Davis 11624 N. Galahad Spokane, WA 99218			This claim is contingent and disputed.	\$800,000.00
Steve Phillabaum Phillabaum Ledlin Matthews & Sheldon PLLC 1235 N. Post St., Ste 100 Spokane, WA 99201				\$29,283.35
William McAndrews 922 E. Brentwood Spokane, WA 99208				\$5,100.00
Lisa LeBlanc 5703 N. Regal Spokane, WA 99208		wages, salaries, and commissions		\$3,793.85

		\$3,664.00
		\$1,795.50
		\$122.31
		\$115.38
		\$115.38
		\$110.77
		\$92.31
		\$83.08
		\$1.00+
	This claim is contingent and disputed. This is the same asserted claim of Kallia and Jason David	\$1.00+
	Keme and Jason Davi	\$1.00+
waş and waş an	wages, salaries, and commissions wages, salaries, and commissions	wages, salaries, and commissions This claim is contingent and

Shannah L. Swinburnson 515 S. Davies Road Lake Stevens, WA 98258

\$1.00+

Date: April 22, 2014

s/Harry Bourke Owens
Debtor

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

I, Harry Bourke Owens, the president of Swiss Valley Agency, Inc. named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Date: April 22, 2014

S/Harry Bourke Owens
Harry Bourke Owens, President