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UNITED STATES BANKRUPTCY COURT Western District of Washington

In re	Beacon Plumbing and Mechanical, Inc.	. ,		
	Debtor		Case No.	
	Detitol			
			Chapter _	11
			Chapter	

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	Name, telephone number and	Nature of claim	Indicate if	Amount of claim
and complete	complete mailing address,	(trade debt, bank	claim is	[if secured also
mailing address including zip code	including zip code, of employee, agent, or department	loan, government contract, etc.	contingent, unliquidated, disputed or	state value of security]
	of creditor familiar with claim	,	subject to setoff	
	who may be contacted			
Butler At Home				5,700.00
12414 235th Pl. NE				3,700.00
Redmond, WA 98053				
Spirit 105.3				9,005.00
19303 Fremont Ave.				
No.				
Seattle, WA 98133				
Journal Newspapers				9,200.00
4610 200 th St. SW,				
Ste F				
Lynnwood, WA				
98036				

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete	Name, telephone number and	Nature of claim (trade debt, bank	Indicate if	Amount of claim
ana complete mailing address including zip code	complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	loan, government contract, etc.	claim is contingent, unliquidated, disputed or subject to setoff	[if secured also state value of security]
KJR c/o Clear Channel 12067 Collections Center Dr.				10,000.00
Chicago, IL 60693 Banana Pages PO Box 16309 Seattle, WA 98116				14,047.00
Comcast Sportlight PO Box 34936 Seattle, Wa 98124				14,750.00
Visa Banner Bank PO Box 2181 Walla Walla, WA 99362				15,084.00
Linescape Directional Boring 19100 SW 51st Ave. Tualatin, OR 97062				19,656.00
KOMO c/o Fisher Radio PO Box 94394 Seattle, WA 98124				20,155.00
Regence Blue Shield PO Box 91095 Seattle, WA 98111				27,673.00
Department of Revenue State of Washington 2101 4th Ave., Ste 1400 Seattle, WA 98121				31,000.00

(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
Phone Directories PO Box 2277 Orem, UT 84059				37,344.00
Labor & Industries PO Box 44170 Olympia, WA 98504				37,963.00
KIRO PO Box 34936 Seattle, WA 98124				42,874.00
Seattle Seahawks 11220 NE 53rd St. 'Kirkland, WA 98033				82,333.00
Titan Outdoors 850 Third Ave., 2nd Fl. New York, NY 10022				86,729.00
Clear Channel Outdoor 3601 6th Ave. S. Seattle, WA 98134				107,800.00
Yellow Book 2560 Renaissance Blvd King of Prussia, PA 19460				329,336.00
Verizon PO box 619009 DFW Airport, TX 75261				373,369.00
Dex Media PO Box 79167 Phoenix, AZ 85062				1,523,638.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date	April 1, 2009	_		
		Signature	/s/ William K. Cahill	
			WILLIAM K. CAHILL,	
			President	