

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Utah**

In re **Wolper Construction, Inc.**

Debtor(s)

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
American Express Corporate Services PO Box 53800 Phoenix, AZ 85072-3800	American Express Corporate Services PO Box 53800 Phoenix, AZ 85072-3800			527,211.28
Archer Mechanical 6980 West 3800 South Salt Lake City, UT 84128	Archer Mechanical 6980 West 3800 South Salt Lake City, UT 84128			350,774.08
Arrow Landscape Construction PO Box 57755 Salt Lake City, UT 84157	Arrow Landscape Construction PO Box 57755 Salt Lake City, UT 84157		Contingent Unliquidated Disputed	400,000.00
Bennett-Tueller Johnson & Deere 3165 East Millrock Drive, Suite 500 Salt Lake City, UT 84121-5207	Bennett-Tueller Johnson & Deere 3165 East Millrock Drive, Suite 500 Salt Lake City, UT 84121-5207			118,670.00
Capital Premium Financing PO Box 1020 Draper, UT 84020-1020	Capital Premium Financing PO Box 1020 Draper, UT 84020-1020			124,959.86
Cardwell Distributing, Inc. PO Box 27954 Salt Lake City, UT 84127-0954	Cardwell Distributing, Inc. PO Box 27954 Salt Lake City, UT 84127-0954			156,913.51
Certified Testing and Inspection Corp. 2276 West 2700 South Syracuse, UT 84075	Certified Testing and Inspection Corp. 2276 West 2700 South Syracuse, UT 84075			106,064.70
Codale Electric Supply, Inc. 362 South Commerce Loop Orem, UT 84058	Codale Electric Supply, Inc. 362 South Commerce Loop Orem, UT 84058			246,780.51
Dale Cox Contracting, Inc. 665 South 500 West Manti, UT 84642	Dale Cox Contracting, Inc. 665 South 500 West Manti, UT 84642			296,713.46
Far West Bank 19 East 200 South, Suite 1070 Salt Lake City, UT 84111	Far West Bank 19 East 200 South, Suite 1070 Salt Lake City, UT 84111			2,500,000.00

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

In re **Wolper Construction, Inc.**

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Grass Master, Inc. 1192 East Draper Parkway #221 Draper, UT 84020	Grass Master, Inc. 1192 East Draper Parkway #221 Draper, UT 84020			353,928.94
Holland Equipment 2870 West 2100 South Salt Lake City, UT 84119	Holland Equipment 2870 West 2100 South Salt Lake City, UT 84119			129,871.11
IRS Special Procedures 50 S. 200 East Mail Stop 5021 Salt Lake City, UT 84111	IRS Special Procedures 50 S. 200 East Mail Stop 5021 Salt Lake City, UT 84111	940 Taxes		600,000.00
MD Property Services, Inc. 1400 West State Road Pleasant Grove, UT 84062	MD Property Services, Inc. 1400 West State Road Pleasant Grove, UT 84062			411,837.26
Pine Valley Electric 6334 W 10150 N American Fork, UT 84003	Pine Valley Electric 6334 W 10150 N American Fork, UT 84003			217,200.60
Ralph Smith Co 2471 S 150 W Bountiful, UT 84010	Ralph Smith Co 2471 S 150 W Bountiful, UT 84010			105,012.64
Universal Business 6360 South 3000 East, Suite 205 Salt Lake City, UT 84121	Universal Business 6360 South 3000 East, Suite 205 Salt Lake City, UT 84121			136,472.14
Utah State Tax Commission Attn: Bankruptcy Unit 210 North 1950 West Salt Lake City, UT 84134	Utah State Tax Commission Attn: Bankruptcy Unit 210 North 1950 West Salt Lake City, UT 84134	WithholdingTaxes		150,000.00
Whiskey River Trucking 819 East Chalk Creek Road Coalville, UT 84017	Whiskey River Trucking 819 East Chalk Creek Road Coalville, UT 84017			104,778.48
Z-Rock PO Box 711250 Salt Lake City, UT 84171	Z-Rock PO Box 711250 Salt Lake City, UT 84171			322,957.71

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

In re **Wolper Construction, Inc.**

Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **June 23, 2008**

Signature **/s/ Richard T. Wolper**

Richard T. Wolper
President

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