

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE:

CEI ROOFING, INC.

Debtor.

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CASE NO. 04- 04-35113-11

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 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.

(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]
GR INVESTMENT HOLDINGS, LLC 3300 SOUTH PARKER ROAD, SUITE 500 AURORA, CO 80014	Phone 303-923-2179 DAVID LIONETTE	Secured Lender		46,200,914.00 Value of security unknown presently
CIVC PARTNERS FUND, L.L.C. C/O CIVC PARTNERS FUND, L.L.C., 231 SOUTH LASALLE STREET, CHICAGO, IL 60697	Phone 312-828-8021	Subordinated debt		8,000,000.00
UNITED BUILDING PRODUCTS 9101 CHANCELLOR ROW DALLAS, TX 75247	Phone 214-688-9000 BENJAMIN GROMATZKY	Trade debt		386,381.49
JOEL A. THOMPSON ANN THOMPSON PO BOX 576 EDWARDS, CO 81633	Phone 708-690-6786	Subordinated debt		344,900.00

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RICHARD M. NUGENT 29 FOX GLEN DRIVE STAMFORD, CT 06903	Phone	Subordinated debt		293,970.00
JAMES L. NUGENT 33 HALLOCK'S RUN SOMERS, NY 10589	Phone 914.245.2538	Subordinated debt		273,470.00
RICHARD S. PINEAU 5 LAURELFORD COURT COCKEYSVILLE, MD 21030	Phone 410.667.0020	Subordinated debt		215,700.00
FIRESTONE BUILDING PRODUCTS CO DEPT 730096 DALLAS, TX 75373	Phone 800-428-4442 JAMIE BARKSDALE	Trade debt		203,476.53
DURO-LAST ROOFING, INC P.O. BOX 3301 SAGINAW, MI 48605	Phone 800-248-0280 RANDY BRAWLEY	Trade debt		137,259.87
GEORGE J. COOK 3930 HIGHCREST BRIGHTON, MI 48116	Phone 810.227.1307	Subordinated debt		127,456.00
JOHN C. COOK 7 OAK POINT LANDING HILTON HEAD, SC 29928	Phone 843.686.5106	Subordinated debt		127,456.00

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HERBERT J. KIZER III 20 THE FAIRWAY WOODSTOCK, GA 30188	Phone	Subordinated debt		116,200.00
THOMAS E. BROWN IRA 6072 WING LAKE ROAD BLOOMFIELD HILLS, MI 48306	Phone	Subordinated debt		113,956.00
ENERGY SOLUTIONS INSULATION P.O. BOX 3301 SAGINAW, MI 48605	Phone 989-753-6158, x2660	Trade debt		107,332.78
WIMSATT BUILDING MATERIALS DEPT 175901 P.O. BOX 67000 DETROIT, MI 48267	Phone 734-722-3460	Trade debt		106,429.03
BRADCO SUPPLY, INC. 2300 EAST PIONEER DR IRVING, TX 75061	Phone 972-953-0701 MIKE CORNETT / DARYN SEAL	Trade debt		102,051.81
OAKLAND METAL SALES 2430 OPDYKE RD AUBURN HILLS, MI 48326	Phone 248-377-8847 MICHELLE	Trade debt		94,711.63
NORTH COAST DETROIT P.O. BOX 75252 CLEVELAND, OH 44101	Phone 888-984-7663 LAURA CENJA	Trade debt		92,303.97

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SOPREMA, INC. PO BOX 75755 CLEVELAND, OH 44101	Phone 214-638-7803	Trade debt		86,752.36
FREDERICK E. HOLLAND 1499 BLAKE STREET 7H DENVER, CO 80202	Phone	Subordinated debt		82,456.00

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

I, Gerard P. Mozian, an authorized agent 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: May 3, 2004



Gerard P. Mozian, VP
(Printed Name and Title)