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B4 (Official Form 4) (12/07)

United States Bankruptcy Court District of Idaho

| In re | WALKER LAND & CATTLE, LLC | | Case No. | 13-41437 JDP |
|-------|---------------------------|-----------|----------|--------------|
| | | Debtor(s) | Chapter | 11 |

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

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) | (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] |
| AGRI-Stor Company P.O. Box 537 Blackfoot, ID 83221 | AGRI-Stor Company P.O. Box 537 Blackfoot, ID 83221 | Trade Debt | | 301,436.38 |
| American Pump, Co. P.O. Box 267 Ucon, ID 83454 | American Pump, Co. P.O. Box 267 Ucon, ID 83454 | Trade Debt | | 58,550.10 |
| Bonneville County Implement 2105 East Industrial Blvd. Idaho Falls, ID 83401 | Bonneville County Implement 2105 East Industrial Blvd. Idaho Falls, ID 83401 | Trade Debt | | 59,320.86 |
| Conrad and Bischoff, Inc. P.O. Box 50106 Idaho Falls, ID 83405 | Conrad and Bischoff, Inc. P.O. Box 50106 Idaho Falls, ID 83405 | Trade Debt | | 436,781.88 |
| Crop Production Serv., Inc. Blackfoot ID-Terminal P.O. Box 1070 Blackfoot, ID 83221 | Blackfoot Terminal Crop Prod. Serv-Credit Off. Attn: Bob Richner 4914 Hwy 20-26 Caldwell, ID 83605 | Trade Debt | | 889,496.67 |
| Crop Production Serv., Inc. Idaho Falls Terminal 3030 E. 49th N. Telford Rd. Idaho Falls, ID 83401 | Idaho Falls Terminal Crop Prod Serv-Credit Off. Attn: Bob Richner 4914 Hwy 20-26 Caldwell, ID 83605 | Trade Debt | | 435,736.41 |
| Electrical Wholesale Supply P.O. Box 51980 Idaho Falls, ID 83405-1980 | Electrical Wholesale Supply P.O. Box 51980 Idaho Falls, ID 83405-1980 | Trade Debt | | 61,910.79 |
| Helena Chemical, Co. 225 Schilling Blvd. Ste. 300 Collierville, TN 38017 | Helena Chemical, Co. 225 Schilling Blvd. Ste. 300 Collierville, TN 38017 | Trade Debt | | 367,076.60 |
| Idaho State Tax Commission PO Box 36 Boise, ID 83722-0410 | Idaho State Tax Commission PO Box 36 Boise, ID 83722-0410 | 4th Quarter FUTA and SUTA Taxes due 1/31/2014. State Withholding and 401(k) Taxes. | | 22,248.00 |

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| B4 (Office | rial Form 4) (12/07) - Cont. | | | |
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| In re | WALKER LAND & CATTLE, LLC | Case No. | 13-41437 JDP | |
| | Debtor(s) | _ | | |

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

(Continuation Sheet)

| (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] |
| Interstate Billing SVC, Inc. | Interstate Billing SVC, Inc. | Trade Debt Truck | | 41,135.40 |
| Rush Truck Leasing P.O. Box 2208 Decatur, AL 35609-2208 | Rush Truck Leasing P.O. Box 2208 Decatur, AL 35609-2208 | Leases | | |
| Maupin Welding P.O. Box 32 Rexburg, ID 83440 | Maupin Welding P.O. Box 32 Rexburg, ID 83440 | Trade Debt | | 108,858.16 |
| Nature's Way, Inc. 3795 West Minister PLace Idaho Falls, ID 83404 | Nature's Way, Inc. 3795 West Minister PLace Idaho Falls, ID 83404 | Trade Debt | | 164,089.00 |
| Parkinson Seed Farm, Inc. P.O. Box 326 Saint Anthony, ID 83445 | Parkinson Seed Farm, Inc. P.O. Box 326 Saint Anthony, ID 83445 | Trade Debt | | 147,950.40 |
| Parts Service, Inc. 675 Northgate Mile Idaho Falls, ID 83401 | Parts Service, Inc. 675 Northgate Mile Idaho Falls, ID 83401 | Trade Debt | | 27,571.39 |
| Rain for Rent, Inc. File 52541 Los Angeles, CA 90074-2541 | Rain for Rent, Inc. File 52541 Los Angeles, CA 90074-2541 | Trade Debt | | 90,156.17 |
| Reynolds Farms 1196 N. 3700 E. Ashton, ID 83420 | Reynolds Farms 1196 N. 3700 E. Ashton, ID 83420 | Trade Debt | | 83,389.27 |
| Rocky Mountain Power 1033 NE 6th Ave Portland, OR 97256 | Rocky Mountain Power 1033 NE 6th Ave Portland, OR 97256 | Utilities | | 605,693.40 |
| Ron's Tires, Inc. 1440 East 1500 N. Terreton, ID 83450 | Ron's Tires, Inc. 1440 East 1500 N. Terreton, ID 83450 | Trade Debt | | 56,000.00 |
| Vista Valley AG, Inc. P.O. BOx 626 Ririe, ID 83443 | Vista Valley AG, Inc. P.O. BOx 626 Ririe, ID 83443 | Trade Debt after accounting for applicable setoffs. | | 30,000.00 |
| Western States Circ. Breaker P.O. Box 3068 Idaho Falls, ID 83403-3068 | Western States Circ. Breaker P.O. Box 3068 Idaho Falls, ID 83403-3068 | Trade Debt | | 26,182.34 |

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

I, the Manager 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 | December 13, 2013 | Signature | /s/ Roland N. (Rollie) Walker | |
|------|-------------------|-----------|-------------------------------|--|
| | _ | | Roland N. (Rollie) Walker | |
| | | | Manager | |

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.