

**United States Bankruptcy Court  
Northern District of Alabama**

IN RE:

Case No. 12-70731Desperado's Steakhouse, Inc.Chapter 11

Debtor(s)

**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) 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)
<b>Department Of The Treasury Internal Revenue Service Cincinnati, OH 35499-0039</b>	<b>(800) 829-0115</b>	<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>155,735.00</b>
<b>Alabama Department Of Revenue PO Box 327820 Montgomery, AL 36132-7820</b>	<b>Collection Services Division (334) 242-1220</b>	<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>29,749.08</b>
<b>Internal Revenue Service 801 Tom Martin Dr. Birmingham, AL 35211</b>		<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>17,909.48</b>
<b>Department Of The Treasury Internal Revenue Service Cincinnati, OH 35499-0039</b>	<b>(800) 829-0115</b>	<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>16,184.57</b>
<b>City Of Tuscaloosa Sales Tax 2201 University Blvd. Tuscaloosa, AL 35401</b>	<b>(205) 248-5206</b>	<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>13,524.54</b>
<b>Tuscaloosa County Sales Tax P.O. Box 20738 Tuscaloosa, AL 35402</b>		<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>11,249.55</b>
<b>Alabama Dept Of Industrial Relations 649 Monroe Street Montgomery, AL 36131</b>	<b>G. Thomas Surtees (334) 242-8065</b>	<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>8,646.06</b>
<b>Jamison Money Farmer PC P.O. Box 2347 Tuscaloosa, AL 35403</b>		<b>Trade debt</b>	<b>Unliquidated Disputed</b>	<b>7,712.59</b>
<b>Alabama Department Of Revenue PO Box 327820 Montgomery, AL 36132-7820</b>	<b>Collection Services Division (334) 242-1220</b>	<b>Tax</b>	<b>Unliquidated Disputed</b>	<b>7,230.00</b>
<b>NuCo2, LLC P.O. Box 9011 Stuart, FL 34995</b>		<b>Trade debt</b>	<b>Unliquidated Disputed</b>	<b>4,954.54</b>
<b>AmeriPride Linen And Apparel Service 805 North Hook Street Tuscumbia, AL 35674</b>			<b>Unliquidated Disputed</b>	<b>3,433.64</b>
<b>Dorroh &amp; Associates, P.C. 1800 McFarland Blvd North, Suite 180 Tuscaloosa, AL 35406</b>		<b>Trade debt</b>	<b>Unliquidated Disputed</b>	<b>2,704.23</b>
<b>Alabama Power Company 15 Queen City Ave. Tuscaloosa, AL 35401</b>	<b>(888) 430-5787</b>	<b>Trade debt</b>	<b>Unliquidated Disputed</b>	<b>1,756.15</b>
<b>Coface Collections North America, Inc. P.O. Box 8510 Metairie, LA 70011-8510</b>			<b>Unliquidated Disputed</b>	<b>1,400.00</b>

Alabama Department Of Revenue PO Box 327820 Montgomery, AL 36132-7820	Collection Services Division (334) 242-1220	Tax	Unliquidated Disputed	1,330.00
Central Paper Company, Inc. PO Box 12807 Birmingham, AL 35202-2807	(205) 942-6333	Trade debt	Unliquidated Disputed	438.30
Muzak Of Birmingham Formerly Soundcom 241 Commerce Parkway Pelham, AL 35124		Trade debt	Unliquidated Disputed	321.36
J.D. Esco, Inc. Electrical & Mechanical 3107 25th Avenue, Unit A Tuscaloosa, AL 35401		Trade debt	Unliquidated Disputed	287.80
Flora Sign Graphics, LLC 3708 University Blvd East Tuscaloosa, AL 35404			Unliquidated Disputed	236.30
Jacobs Plumbing, Inc. P.O. Box 2330 Tuscaloosa, AL 35403-2330		Trade debt	Unliquidated Disputed	198.23

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] 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: April 10, 2012 Signature: /s/ Grady W. Leach, III

Grady W. Leach, III, President

(Print Name and Title)