

Form 4. LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF ARIZONA

In re GORILLA COMPANIES LLC,
Debtor.

Case No. 2:09-bk-02898

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, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<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>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
Holualoa Baseline JV, LLC	Holualoa Baseline JV, LLC 75-5706 Hanama Pl, Suite 104 Kailua-Kona, Hawaii 96740	Building Lease		14,119,852.00
Wells Fargo Bank, N.A.	Wells Fargo Bank, N.A. P.O. Box 6995 Portland, OR 97228-6995 602-667-5639	Bank Loan		6,388,649.00
Arizona Tents & Events	Arizona Tents & Events 4707 E. Baseline Rd Phoenix, AZ 85042 Russ Scholl 480-907-0999	Trade	Setoff	1,500,000.00
Gorilla Holdings, LLC	Gorilla Holdings, LLC P.O. Box 11100 Chandler, AZ 85248-1100 602-397-6222	Building Lease		1,440,000.00

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Enterprise Fleet Management	Enterprise Fleet Management 1440 West Drivers Way Tempe, AZ 85284-1011 480.947.7400	Vehicle Lease - capital asset	635,996.00
Cooley Godward Kronish, LLP	Cooley Godward Kronish, LLP 101 California Street 5th Floor San Francisco, CA 94111-5800 415-693-2000	Trade	47,316.30
EideBailly	EideBailly 1850 North Central Ave Suite 400 Phoenix, AZ 85004-4527 Drew Kramer 602-264-5844	Trade	35,000.00
DLA PIPER	DLA PIPER P.O. Box 64029 Baltimore, MD 21264-4029 David Lewis 480-606-5100	Trade	29,205.50
Hymson Goldstein & Pantiliat, P.C.	Hymson Goldstein & Pantiliat, P.C. 14646 North Kierland Blvd. Suite 255 Scottsdale, AZ 85254	Trade	10,751.36
Arizona PC Networks	Arizona PC Networks 1050 East Ray Road Suite A5-202 Chandler, AZ 85225 Elias 480-248-3909	Trade	7,560.00
Humana, Inc.	Humana, Inc. P.O. Box 14209 Lexington, KY 40512-4209 800-232-2006	Trade	7,481.12
Dirt 101 Investments, LLC	Dirt 101 Investments, LLC 7801 North Black Canyon Hwy Phoenix, AZ 85021 Mark Lewis 602-995-1936	Land lease	7,000.00
American Family Insurance	American Family Insurance PO BOX 1603 ST.JOSEPH, MO 64502 Henry Devall 480-726-3434	Trade	2,726.59
BLS Communications SW Inc.	BLS Communications SW Inc. 6146 North 35th Avenue Phoenix, AZ 85017-1939 602-973-9633	Trade	205.77

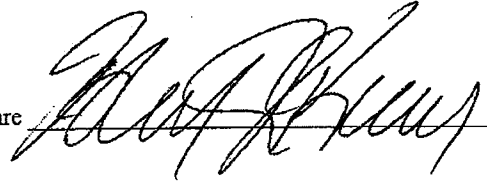
<p>Pitney Bowes Global Financial Services</p>	<p>Pitney Bowes Global Financial Services P.O. Box 856460 Louisville, KY 40285-6460 800-243-7800</p>	<p>Trade</p>	<p>154.08</p>
<p>Occupational Health Centers of the Southwest, P.A.</p>	<p>Occupational Health Centers of the Southwest, P.A. 1818 East Sky Harbor Circle North Suite 150 Phoenix, AZ 85034-3407 800-254-8677</p>	<p>Trade</p>	<p>35.50</p>

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

I, Bradley Kramer, Manager of the corporation named as the 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.

DATED: February 20 2009.

Signature



Bradley Kramer, Manager