

United States Bankruptcy Court
District of Arizona

In re DANNY'S SCOTTSDALE & SHEA, L.L.C.

Debtor(s)

Case No. 2:10-bk-02799Chapter 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)	(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>
ARIZONA DEPT OF REVENUE (TAX) ATTN: COLLECTIONS DIVISION PO BOX 29079 Phoenix, AZ 85038-9079	ARIZONA DEPT OF REVENUE (TAX) ATTN: COLLECTIONS DIVISION PO BOX 29079 Phoenix, AZ 85038-9079			3,898.33
AZ COMPLETE CANDY & TOBACCO 6020 NORTH 55TH AVE. Glendale, AZ 85301	AZ COMPLETE CANDY & TOBACCO 6020 NORTH 55TH AVE. Glendale, AZ 85301			3,973.85
CITY OF SCOTTSDALE (TAX, LICENSE, ALARM) PO BOX 1586 Scottsdale, AZ 85252-1586	CITY OF SCOTTSDALE (TAX, LICENSE, ALARM) PO BOX 1586 Scottsdale, AZ 85252-1586			3,832.84
COX AUTO TRADER PO BOX 17359 Clearwater, FL 33762	COX AUTO TRADER PO BOX 17359 Clearwater, FL 33762			524.37
DANNY'S FAMILY COMPANIES, LLC 15509 NORTH SCOTTSDALE ROAD Scottsdale, AZ 85254	DANNY'S FAMILY COMPANIES, LLC 15509 NORTH SCOTTSDALE ROAD Scottsdale, AZ 85254			20,147.88
DANNYS DISTRIBUTION 15509 N. SCOTTSDALE RD. Scottsdale, AZ 85254	DANNYS DISTRIBUTION 15509 N. SCOTTSDALE RD. Scottsdale, AZ 85254			2,773.80
DAVID REGER 206 COSTA COURT Fullerton, CA 92831	DAVID REGER 206 COSTA COURT Fullerton, CA 92831			7,993.35
DEPARTMENT OF THE TREASURY (US) BUREAU OF ALCOHOL TOBACCO PO BOX 790208 Saint Louis, MO 63179-0208	DEPARTMENT OF THE TREASURY (US) BUREAU OF ALCOHOL TOBACCO PO BOX 790208 Saint Louis, MO 63179-0208			929.41

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(Continuation Sheet)

(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>
FENNEMORE CRAIG, P.C. 3003 N. CENTRAL AVE. SUITE 2600 Phoenix, AZ 85012-2913	FENNEMORE CRAIG, P.C. 3003 N. CENTRAL AVE. SUITE 2600 Phoenix, AZ 85012-2913			1,572.32
J-TOYS PO BOX 13073 Mesa, AZ 85216	J-TOYS PO BOX 13073 Mesa, AZ 85216			694.70
KALIL BOTTLING CO. PO BOX 26888 Tucson, AZ 85726-6888	KALIL BOTTLING CO. PO BOX 26888 Tucson, AZ 85726-6888			745.10
LESTER'S CATERING 3770 W WHITTION AVE. Phoenix, AZ 85019	LESTER'S CATERING 3770 W WHITTION AVE. Phoenix, AZ 85019			921.21
MARICOPA COUNTY TREASURER PO BOX 52133 Phoenix, AZ 85072-2133	MARICOPA COUNTY TREASURER PO BOX 52133 Phoenix, AZ 85072-2133			1,753.31
METLIFE INVESTORS USA PO BOX 371487 Pittsburgh, PA 15250-7487	METLIFE INVESTORS USA PO BOX 371487 Pittsburgh, PA 15250-7487			2,091.02
O.P.A.C.S. PO BOX 14635 Scottsdale, AZ 85267	O.P.A.C.S. PO BOX 14635 Scottsdale, AZ 85267			403.68
PEPSI BOTTLING GROUP PO BOX 841828 Dallas, TX 75284-1828	PEPSI BOTTLING GROUP PO BOX 841828 Dallas, TX 75284-1828			7,173.78
PROFORMA PO BOX 51925 Los Angeles, CA 90051-6225	PROFORMA PO BOX 51925 Los Angeles, CA 90051-6225			1,669.81
SUN DEVIL FIRE EQUIPMENT 2929 W. CLARENDON AVE. Phoenix, AZ 85017-4610	SUN DEVIL FIRE EQUIPMENT 2929 W. CLARENDON AVE. Phoenix, AZ 85017-4610			269.45
SUNDANCER SUNGLASSES 6158 W. DONALD DR. Glendale, AZ 85310	SUNDANCER SUNGLASSES 6158 W. DONALD DR. Glendale, AZ 85310			276.10
YOUNG ELECTRIC SIGN CO. PO BOX 11676 Tacoma, WA 98411-6676	YOUNG ELECTRIC SIGN CO. PO BOX 11676 Tacoma, WA 98411-6676			804.20

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(Continuation Sheet)

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

I, the GENERAL COUNSEL 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 **February 10, 2010**

Signature **/s/ DENNIS M. NAUGHTON**

**DENNIS M. NAUGHTON
GENERAL COUNSEL**

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.