

**United States Bankruptcy Court
District of Arizona**

In re Cowboy Ciao L.L.C.

Debtor(s)

Case No. 12-bk-14671Chapter 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>
ANB Bank 102 N. Cascade Ave., Ste. 100 Colorado Springs, CO 80903	ANB Bank 102 N. Cascade Ave., Ste. 100 Colorado Springs, CO 80903			59,175.47
Arizona Department of Revenue 1600 West Monroe 7th Floor Phoenix, AZ 85007-2650	Arizona Department of Revenue 1600 West Monroe 7th Floor Phoenix, AZ 85007-2650	Trade debt		1,128,000.00
Blue Cross Blue Shield PO Box 81049 Phoenix, AZ 85007	Blue Cross Blue Shield PO Box 81049 Phoenix, AZ 85007			10,132.68
Boland Law Group 14850 N. Scottsdale Rd., #350 Scottsdale, AZ 85254	Boland Law Group 14850 N. Scottsdale Rd., #350 Scottsdale, AZ 85254			18,543.18
Calissa Kasperski 8520 E. Angus Drive Scottsdale, AZ 85251	Calissa Kasperski 8520 E. Angus Drive Scottsdale, AZ 85251			47,000.00
Cassandra Kasperski 525 N. Miller Rd. #178 Scottsdale, AZ 85251	Cassandra Kasperski 525 N. Miller Rd. #178 Scottsdale, AZ 85251			85,257.00
City of Scottsdale 7447 E. Indian School Rd. Scottsdale, AZ 85251	City of Scottsdale 7447 E. Indian School Rd. Scottsdale, AZ 85251			29,620.98
Claire Jasinski 1883 E. Buena Vista Chandler, AZ 85249	Claire Jasinski 1883 E. Buena Vista Chandler, AZ 85249			88,000.00
David Munyon 1051 Marco Place Venice, CA 90291	David Munyon 1051 Marco Place Venice, CA 90291			100,000.00
David Williams 1770 Morse Ave. Woodstock, IL 60098	David Williams 1770 Morse Ave. Woodstock, IL 60098			50,000.00
Internal Revenue Service 1120 S. Dobson Rd., Ste. 225 Chandler, AZ 85286	Internal Revenue Service 1120 S. Dobson Rd., Ste. 225 Chandler, AZ 85286			500,000.00 (0.00 secured)

Debtor(s)

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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>
Karina Kasperski 8520 E. Angus Drive Scottsdale, AZ 85251	Karina Kasperski 8520 E. Angus Drive Scottsdale, AZ 85251			47,000.00
Kennedy & Ehrler 2211 W. Northern Ave Phoenix, AZ 85021	Kennedy & Ehrler 2211 W. Northern Ave Phoenix, AZ 85021			19,940.88
Mid First Bank 3030 E. Camelback Rd. Phoenix, AZ 85016	Mid First Bank 3030 E. Camelback Rd. Phoenix, AZ 85016			298,041.29 (0.00 secured)
Mohr Hackett 2800 N. Central Ave., Ste. 1100 Phoenix, AZ 85004	Mohr Hackett 2800 N. Central Ave., Ste. 1100 Phoenix, AZ 85004			18,372.03
Nicola Imports 6438 E. Vernon Ave. Scottsdale, AZ 85257	Nicola Imports 6438 E. Vernon Ave. Scottsdale, AZ 85257			10,270.66
Scottsdale Canal Project 7134 E. Stetson Dr., Ste. 400 Scottsdale, AZ 85251	Scottsdale Canal Project 7134 E. Stetson Dr., Ste. 400 Scottsdale, AZ 85251			218,821.03
Southern Wine & Spirits 2375 S. 45th Ave. Phoenix, AZ 85043	Southern Wine & Spirits 2375 S. 45th Ave. Phoenix, AZ 85043			9,512.50
Vicki Whitmore 8432 E. Monterey Way Scottsdale, AZ 85251	Vicki Whitmore 8432 E. Monterey Way Scottsdale, AZ 85251			1,097,374.89

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

I, the Sole Member 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 June 29, 2012

Signature /s/ Peter Kasperski
Peter Kasperski
Sole Member

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.