

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Central District of California

In re Santa Maria Decor, Inc.

Debtor(s)

Case No.

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, 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) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Ashley Furniture Industries, Inc. One Ashley Way Arcadia, WI 54612	Ashley Furniture Industries, Inc. One Ashley Way Arcadia, WI 54612	Supplier of inventory	Unliquidated Disputed	681,541.00
Commercial Trade, Inc. P.O. Box 10389 Bakersfield, CA 93389	Commercial Trade, Inc. P.O. Box 10389 Bakersfield, CA 93389	Collection company relating to supplier	Unliquidated Disputed	4,647.76
Diamond Mattress Company 3112 E. Las Hermanas Street Rancho Dominguez, CA 90221	Diamond Mattress Company 3112 E. Las Hermanas Street Rancho Dominguez, CA 90221	Inventory Supplied.		23,087.00
Employment Development Department Bankruptcy Group MIC 92E P.O. Box 826880 Sacramento, CA 94280-0001	Employment Development Department Bankruptcy Group MIC 92E P.O. Box 826880 Sacramento, CA 94280-0001	Payroll Tax Obligations	Unliquidated	33,742.00
Franchise Tax Board Attn: Bankruptcy P.O. Box 2952 Sacramento, CA 95812-2952	Franchise Tax Board Attn: Bankruptcy P.O. Box 2952 Sacramento, CA 95812-2952	Income tax and other tax obligations		Unknown
Internal Revenue Services PO Box 7346 Philadelphia, PA 19101	Internal Revenue Services PO Box 7346 Philadelphia, PA 19101	Payroll Taxes Withholding	Unliquidated	364,182.52
Keely and Company Marketing P.O. Box 249 Arroyo Grande, CA 93421	Keely and Company Marketing P.O. Box 249 Arroyo Grande, CA 93421	Advertising Services	Unliquidated	15,000.00
Leggett & Platt P.O. Box 757 Carthage, MO 64836	Leggett & Platt P.O. Box 757 Carthage, MO 64836	Supplier of goods		5,662.33
Liberty Mutual 175 Berkley Street Boston, MA 02116	Liberty Mutual 175 Berkley Street Boston, MA 02116	Insurance		4,202.21

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim (if secured, also state value of security)</i>
McCormack Family Trust 5693 Oak Valley Court Santa Maria, CA 93455	McCormack Family Trust 5693 Oak Valley Court Santa Maria, CA 93455	All inventory, cash, cash equivalents, accounts payable.		140,021.85 (Unknown secured) (140,021.85 senior lien)
Milt Guggia P.O. Box 1241 Santa Maria, CA 93456	Milt Guggia P.O. Box 1241 Santa Maria, CA 93456	Rent		7,300.00
Montage Furniture Services P.O. Box 674532 Detroit, MI 48267-4532	Montage Furniture Services P.O. Box 674532 Detroit, MI 48267-4532	Warranty (service) for customers.		14,268.99
Out Front Media 185 US Highway 46 Fairfield, NJ 07004	Out Front Media 185 US Highway 46 Fairfield, NJ 07004	Advertising		12,653.00
ScentAir Technologies 3810 Shutterfly Road, Ste. 900 Charlotte, NC 28217	ScentAir Technologies 3810 Shutterfly Road, Ste. 900 Charlotte, NC 28217	Maintenance Service	Unliquidated Disputed	3,858.00
Serta, Inc. 2600 Forbs Avenue Hoffman Estates, IL 60192	Serta, Inc. 2600 Forbs Avenue Hoffman Estates, IL 60192	Inventory		62,060.00
Simmons Bedding 1 Concourse Pkwy, Ste. 800 Atlanta, GA 30328	Simmons Bedding 1 Concourse Pkwy, Ste. 800 Atlanta, GA 30328	Inventory		154,225.94
SM 101 Eight, LLC (Westar Mngmt) 2925 Bristol Street Costa Mesa, CA 92626	SM 101 Eight, LLC (Westar Mngmt) 2925 Bristol Street Costa Mesa, CA 92626	Rent		34,300.76
State Board of Equalization Attn: Bankruptcy P.O. Box 942879 Sacramento, CA 94279-7072	State Board of Equalization Attn: Bankruptcy P.O. Box 942879 Sacramento, CA 94279-7072	Sales Taxes Collected	Unliquidated	318,732.49
Zurich American Insurance P.O. Box 9007 Carlsbad, CA 92018-9007	Zurich American Insurance P.O. Box 9007 Carlsbad, CA 92018-9007	Insurance		13,632.60

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

I, the President 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 7, 2015

Signature


Michelle Miller
President

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.