

**United States Bankruptcy Court  
Eastern District of California**

In re Ray Fisher Pharmacy, Inc.

Debtor(s)

Case No. 14-11595Chapter 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>
<b>Associated Pharmacies 5375 Minerals Wells Road Memphis, TN 38141</b>	<b>Associated Pharmacies 5375 Minerals Wells Road Memphis, TN 38141</b>			<b>14,172.00</b>
<b>Battery Systems Dept. 1121 Los Angeles, CA 90084</b>	<b>Battery Systems Dept. 1121 Los Angeles, CA 90084</b>			<b>6,840.00</b>
<b>California State Board of Equalization PO Box 942879 Account Information Group MIC 29 Sacramento, CA 94280-0029</b>	<b>California State Board of Equalization PO Box 942879 Account Information Group MIC 29 Sacramento, CA 94280-0029</b>			<b>247,697.00</b>
<b>Coleman &amp; Horowitz LLP 499 W. Shaw Ave., Suite 116 Fresno, CA 93704</b>	<b>Coleman &amp; Horowitz LLP 499 W. Shaw Ave., Suite 116 Fresno, CA 93704</b>			<b>3,307.00</b>
<b>Employment Development Department State of California Bankruptcy Unit MIC 92E PO Box 826880 Sacramento, CA 94280-0001</b>	<b>Employment Development Department State of California Bankruptcy Unit MIC 92E Sacramento, CA 94280-0001</b>			<b>16,830.78</b>
<b>Fresno County AUDITOR-CONTROLLER/TAX COLLECT P.O. BOX 1192 Fresno, CA 93721</b>	<b>Fresno County AUDITOR-CONTROLLER/TAX COLLECT P.O. BOX 1192 Fresno, CA 93721</b>			<b>95,737.00</b>
<b>Golden Technologies 401 Bridge Street Old Forge, PA 18518</b>	<b>Golden Technologies 401 Bridge Street Old Forge, PA 18518</b>			<b>7,195.00</b>
<b>Hely &amp; Weber P.O. BOX 832 Santa Paula, CA 93061</b>	<b>Hely &amp; Weber P.O. BOX 832 Santa Paula, CA 93061</b>			<b>2,829.00</b>
<b>Independence Medical 9 INDUSTRIAL ROAD Milford, MA 01757</b>	<b>Independence Medical 9 INDUSTRIAL ROAD Milford, MA 01757</b>			<b>8,352.00</b>

B4 (Official Form 4) (12/07) - Cont.

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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>
Inogen 326 BOLLAY DR Goleta, CA 93117	Inogen 326 BOLLAY DR Goleta, CA 93117			3,850.00
Internal Revenue Service Centralized Insolvency Op. PO Box 21126 Philadelphia, PA 19114-0326	Internal Revenue Service Centralized Insolvency Op. PO Box 21126 Philadelphia, PA 19114-0326		Unliquidated	2,000,000.00
Lagniappe Pharmacy Services P.O. BOX 637946 Cincinnati, OH 45263	Lagniappe Pharmacy Services P.O. BOX 637946 Cincinnati, OH 45263			2,844.00
Medi USA LP P.O. BOX 842011 Dallas, TX 75284	Medi USA LP P.O. BOX 842011 Dallas, TX 75284			5,977.00
Norva Ortho-Med PO Box 3039 Gardena, CA 90247	Norva Ortho-Med PO Box 3039 Gardena, CA 90247			21,057.00
Omron Healthcare PO Box 73496 Chicago, IL 60673	Omron Healthcare PO Box 73496 Chicago, IL 60673			9,042.00
Prestige Medical P.O. BOX 660448 Dallas, TX 75266	Prestige Medical P.O. BOX 660448 Dallas, TX 75266			5,878.00
Respironics P.O. BOX 405740 Atlanta, GA 30384	Respironics P.O. BOX 405740 Atlanta, GA 30384			6,708.00
Sigma 701 West Harvard Street PO Box 251120 Glendale, CA 91201	Sigma 701 West Harvard Street PO Box 251120 Glendale, CA 91201			9,104.00
Surgical Appliance 3960 Rossllyn Dr Cincinnati, OH 45209	Surgical Appliance 3960 Rossllyn Dr Cincinnati, OH 45209			2,845.00
VGM & Associates PO Box 2817 Waterloo, IA 50704	VGM & Associates PO Box 2817 Waterloo, IA 50704			3,520.00

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(Continuation Sheet)

**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 March 31, 2014

Signature /s/ Randy H. Asai  
**Randy H. Asai**  
**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.