United States Bankruptcy Court Northern District of California, Santa Rosa Division

| IN RE: | | Case No. |
|------------------------|-----------|------------|
| SGBD Restaurant I, LLC | | Chapter 11 |
| | Debtor(s) | 1 |

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 and Fed. R. Bankr. P. 1007(m).

| guardian." Do not disclose the child's name. See, 11 U. | S.C. §112 and Fed. R. Bankr. P. 1007(m). | | | • |
|--|--|--|--|---|
| (1) Name of creditor and complete mailing address including zip code | (2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted | (3) Nature of claim (trade debt, bank loan, government contract, etc.) | (4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff | (5) Amount of claim (if secured also state value of security) |
| Diane MacFarlane 25 Larkspur St American Canyon, CA 94503 | | Trade debt | Subject to Setoff | 50,000.00 |
| John Robinson POB 912 Marysville, OH 43040 | | Trade debt | Subject to Setoff | 50,000.00 |
| Jennifer & Randy Levy 505 N Lake Shore Dr Apt 5311 Chicago, IL 60611 | | Trade debt | Subject to Setoff | 50,000.00 |
| Charlie Y Inc. Masayasu Yoshida 208 Evergreen Ave. Mill Valley, CA 94941 | | Trade debt | Unliquidated | 38,000.00 Collateral: 0.00 Unsecured: 38,000.00 |
| State Board Of Equilization POB 942879 Sacramento, CA 94279 | | Trade debt | | 32,177.05 |
| Alice Brown 7960 West Hidden Lakes Dr Granite Bay, CA 95746 | | Trade debt | Subject to Setoff | 25,000.00 |
| Andrew Carey 30 Bay View Greenbrae, CA 94904 | | Trade debt | Unliquidated | 25,000.00 |
| Arlana Franklin 22 Glentress Ct Sacramento, CA 95833 | | Trade debt | Subject to Setoff | 20,000.00 |
| Sysco Food Services Of SF 5900 Stewart Ave Fremont, CA 94538 | | Trade debt | Subject to Setoff | 9,114.07 |
| Semifreddi's 4242 Hollis St Emeryville, CA 94608 | | Trade debt | Subject to Setoff | 5,550.00 |
| Del Monte Meat CO 200 Napoleon St San Francisco, CA 94124 | | Trade debt | Subject to Setoff | 4,857.67 |
| Blue Cross Of CA Small Group Services POB 54630 Los Angeles, CA 90054 | | Trade debt | Subject to Setoff | 3,950.00 |
| Andrew Carey 30 Bay View Greenbrae, CA 94904 | | Trade debt | Unliquidated | 3,000.00 |

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| George Howell Coffee Co 312 School St Acton, MA 01720 | Trade debt | Subject to Setoff | 2,641.13 |
|---|------------|----------------------|----------|
| Restaurant Repair POB 2280 San Rafael, CA 94912 | Trade debt | Subject to Setoff | 2,590.30 |
| Marin Produce Co Inc 58 Woodland Ave San Rafael, CA 94901 | Trade debt | Subject to Setoff | 2,530.30 |
| Collard & Sowizral 97 Lowell Rd Concord, MA 01742 | Trade debt | Subject to Setoff | 1,850.00 |
| Tropicana Chilled DSD PO Box 643106 Pittsburgh, PA 15264 | Trade debt | Subject to Setoff | 1,581.63 |
| Aramark Uniform Services PO Box 5826 Concord, CA 94524 | Trade debt | Subject to Setoff | 1,574.05 |
| Crane Pest Control 2700 Geary BI San Francisco, CA 94118 | Trade debt | Subject to Setoff | 1,148.80 |

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

I, [the president or other officer or an authorized agent of the corporation][or a member or an authorized agent of the partnership] 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: January 27, 2009 Signature: /s/ Loral Langemeier

Loral Langemeier, Managing Board Member

(Print Name and Title)

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