

United States Bankruptcy Court
Northern District of California

In re **Kent Alan Gardella**
Theresa Anne Gardella

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)	(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>
A. Imber & Company 26 West 47th Street Suite 202 New York, NY 10036	A. Imber & Company 26 West 47th Street Suite 202 New York, NY 10036			10,558.00
Capital One P.O. Box 105474 Atlanta, GA 30347-5474	Capital One P.O. Box 105474 Atlanta, GA 30347-5474			23,874.55
Capital One P.O. Box 71083 Charlotte, NC 28272-1083	Capital One P.O. Box 71083 Charlotte, NC 28272-1083			16,951.30
CED Consumer Electronic 1784 Industrial Way Napa, CA 94558	CED Consumer Electronic 1784 Industrial Way Napa, CA 94558	1057 Darms Lane Napa, CA 94558		23,776.85 (1,500,000.00 secured) (1,749,587.00 senior lien)
Chase P.O. Box 15298 Palatine, IL 60094-4014	Chase P.O. Box 15298 Palatine, IL 60094-4014			24,004.75
Chase- Sony P.O. Box 94014	Chase- Sony P.O. Box 94014			10,586.42
ESQ Swiss Watches 107 State St. Moonachie, NJ 07074-1402	ESQ Swiss Watches 107 State St. Moonachie, NJ 07074-1402			7,916.05
Harbison Appliances 333 3rd Street Napa, CA 94559	Harbison Appliances 333 3rd Street Napa, CA 94559			13,500.00
Harold Smith & Sons, Inc. P.O. Box 232 800 S. Rosecrans Ave. Saint Helena, CA 94574	Harold Smith & Sons, Inc. P.O. Box 232 800 S. Rosecrans Ave. Saint Helena, CA 94574	1057 Darms Lane Napa, CA 94558		17,278.31 (1,500,000.00 secured) (1,773,363.85 senior lien)
Home Depot P.O. Box 689100 Des Moines, IA 50368	Home Depot P.O. Box 689100 Des Moines, IA 50368			6,905.25

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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>
Logical Solutions 4225 Solano Avenue #657 Napa, CA 94558	Logical Solutions 4225 Solano Avenue #657 Napa, CA 94558	1057 Darms Lane Napa, CA 94558		10,000.00 (1,500,000.00 secured) (1,797,935.90 senior lien)
Lynda Goodwin 8800 Scarlino Court Vallejo, CA 94591	Lynda Goodwin 8800 Scarlino Court Vallejo, CA 94591			27,500.00
Pacific Coast Supply, LLC P.O. Box 419074 Rio Nido, CA 95471	Pacific Coast Supply, LLC P.O. Box 419074 Rio Nido, CA 95471	1057 Darms Lane Napa, CA 94558		7,293.74 (1,500,000.00 secured) (1,790,642.16 senior lien)
Ralph Lichenstein 1101 McCormick Ln. Napa, CA 94558	Ralph Lichenstein 1101 McCormick Ln. Napa, CA 94558			6,000.00
Reid Sheet Metal Services, Inc. 120 Tower Rd. Suite 2 Santa Rosa, CA 95403	Reid Sheet Metal Services, Inc. 120 Tower Rd. Suite 2 Santa Rosa, CA 95403			7,959.00
Simon Golub and Sons P.O. Box 80866 Seattle, WA 98108	Simon Golub and Sons P.O. Box 80866 Seattle, WA 98108			8,500.00
Sparks Creations, Inc. 10 West 46th Street New York, NY 10036-4500	Sparks Creations, Inc. 10 West 46th Street New York, NY 10036-4500			8,890.00
USAA Savings Bank P.O. Box 85020 San Antonio, TX 78265-5020	USAA Savings Bank P.O. Box 85020 San Antonio, TX 78265-5020			21,223.99
Wells Fargo Bank P.O. Box 348750 Sacramento, CA 95834	Wells Fargo Bank P.O. Box 348750 Sacramento, CA 95834			57,316.45
Wells Fargo Bank, N.A. C/O Customer Management P.O. Box 95225 Albuquerque, NM 87199-5225	Wells Fargo Bank, N.A. C/O Customer Management P.O. Box 95225 Albuquerque, NM 87199-5225			10,740.09

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Theresa Anne Gardella _____
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(Continuation Sheet)

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

We, **Kent Alan Gardella** and **Theresa Anne Gardella**, the debtors in this case, declare under penalty of perjury that we have read the foregoing list and that it is true and correct to the best of our information and belief.

Date **September 24, 2009** _____

Signature **/s/ Kent Alan Gardella** _____
Kent Alan Gardella
Debtor

Date **September 24, 2009** _____

Signature **/s/ Theresa Anne Gardella** _____
Theresa Anne Gardella
Joint Debtor

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.