

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

In re SeeqPod, Inc.

Debtor

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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, gov- ernment 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>
Farella Braun + Martel 235 Montgomery St., 30th Floor San Francisco, CA 94104				\$424,235.06
Lawrence Berkeley National Lab P. O. Box 528 Berkeley, CA 94720				\$301,021.16
Level 3 Dept 182 Denver, CO 80291-0182				\$99,152.74
Harvest Properties 6475 Christie Avenue #550 Emeryville, CA 94608				\$60,000.00
Opsource Dept CH 17163 Palatine, IL 60055-7163				\$50,380.00
NTT Communications P. O. Box 660322 Dallas, TX 75266-0322				\$26,188.76

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Knobbe Martens Olson & Bear 2040 Main Street, 14th Floor Irvine, CA 92614				\$22,308.02
Audible Magic 985 University Avenue #35 Los Gatos, CA 95032				\$22,207.86
WBS Connect Dept 2341, P. O. Box 122341 Dallas, TX 75312-2341				\$15,625.08
Caleb Pate 2015 Stockton St. #1 San Francisco, CA 94133				\$15,000.00
David Curtner 201 Michael Drive #D1 Campbell, CA 95008				\$13,750.02
Barnett Eilman 8484 Wilshire Blvd. #242 Beverly Hills, CA 90211				\$12,709.00

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Bryan Siepert 3448 Orchard Hill Court #2 Lafayette, CA 94549				\$9,092.50
Derrick Sakima 320 Steiner Street San Francisco, CA 94117				\$8,235.02
Telehouse P. O. Box 7247-6180 Philadelphia, PA 19170-6180				\$8,112.80
Blue Shield File 55331 Los Angeles, CA 90074-5331				\$7,500.00
Revel Industries 885 Florida St. #5 San Francisco, CA 94110				\$6,796.00
Hitwise 300 Park Avenue South, 9th Floor New York City, New York 10010				\$6,500.00

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Laura Proctor P. O. Box 263 Crockett, CA 94525				\$6,263.52
Emma Keefe 627 Alma Avenue #B Oakland, CA 94610				\$5,932.92

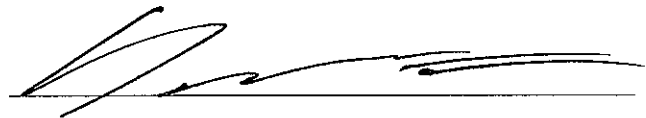
**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, Kasian Franks, CEO/CVO 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:

3/25/09

Signature:

**Kasian Franks ,CEO/CVO**

(Print Name and Title)

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.