

**UNITED STATES BANKRUPTCY COURT**  
 NORTHERN DISTRICT OF CALIFORNIA  
 OAKLAND DIVISION

In re HRM, LLC,  
 Debtor

Case No. \_\_\_\_\_

Chapter 11

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(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>
IRS (Centralized Insolvency Operation) Centralized Insolvency Operation PO Box 7346 Philadelphia, Pennsylvania 19101-7346		taxes and certain other debts owed to governmental units		\$8,000.00
CA Franchise Tax Board BK G-11, PO Box 2952 Sacramento, California 95812-2952		taxes and certain other debts owed to governmental units		\$4,700.00
United States Attorney Northern District of California 450 Golden Gate Ave, Box 36055 San Francisco, California		restitution order against Debtor's owners	This claim is disputed.	\$5,200,000.00
Paul Mansdorf, Chapter 7 Trustee 1563 Solano Ave, # 703 Berkeley, California 94707	Jeremy Katz 425 California St, # 1800 San Francisco, California 94104	judgment lien against Debtor's owners	This claim is disputed.	\$303,000.00

CA Employment Development Dept PO Box 826880/MIC 4 Sacramento, California 94280-0001		tax liens against Debtor's owners	This claim is disputed.	\$145,500.00
CA Franchise Tax Board BK G-11, PO Box 2952 Sacramento, California 95812-2952	CA Franchise Tax Board Special Procedures Section PO Box 2952 Sacramento, California 95812-2952	tax liens against Debtor's owners	This claim is disputed.	\$110,900.00
Carnelian Assisted Living, LLC 2380 Warren Rd Walnut Creek, CA 94595				\$64,488.00
Seiberlich Accountancy Corp 60 Mayhew Way Walnut Creek, CA 94597-2091				\$17,126.00
IRS (Centralized Insolvency Operation Centralized Insolvency Operation PO Box 7346 Philadelphia, Pennsylvania 19101- 7346	IRS PO Box 145585, Stop 8420G Cincinnati, Ohio 45250-5585	tax liens against Debtor's owners		\$4,821.00
Bank of America c/o Erica Brachfield, Esq 880 Apollo St, # 155 El Segundo, California 90245		judgment lien against Debtor's owners	This claim is disputed.	\$4,250.00

Date: January 28, 2013

s/Edith Nelson  
Debtor

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

I, Edith Nelson, the president of HRM, LLC named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Date: January 28, 2013

s/Edith Nelson

Edith Nelson, President