

B4 (Official Form 4) (12/07)

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

In re The Heat Factory USA Inc.

Debtor(s)

Case No. 13-06875Chapter 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>
David Treptow 1791 York View Circle Carlsbad, CA 92008	David Treptow 1791 York View Circle Carlsbad, CA 92008	Loan to Company		10,000.00
Federal Express P.O. Box 1140 Memphis, TN 38101	Federal Express P.O. Box 1140 Memphis, TN 38101	Trade Debt		18,000.00
Franchise Tax Board P.O. Box 942867 Sacramento, CA 94240	Franchise Tax Board P.O. Box 942867 Sacramento, CA 94240	State Income taxes		800.00
Heat Company 300 Carlsbad Village, Ste 108A #71 Carlsbad, CA 92008	Heat Company 300 Carlsbad Village, Ste 108A #71 Carlsbad, CA 92008	Trade Debt		221,500.00
Heat Factory Inc. 770 Sycamore Ave. Vista, CA 92083	Heat Factory Inc. 770 Sycamore Ave. Vista, CA 92083	Licensing Agreement (2% Royalty fee)		200,000.00
Internal Revenue Service Insolvency Division P.O. Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service Insolvency Division P.O. Box 7346 Philadelphia, PA 19101-7346	Income taxes		1,500.00
Murtaugh Meyery Nelson & Tregl 2603 Main Str., 9th Floor New York, NY 10018	Murtaugh Meyery Nelson & Tregl 2603 Main Str., 9th Floor New York, NY 10018	Legal Fees		77,500.00
Paris Asia 1385 Broadway 21st Floor New York, NY 10018	Paris Asia 1385 Broadway 21st Floor New York, NY 10018	Trade Debt		65,000.00
Quad C LLC 130 West 42nd Street Suite 1500 New York, NY 10036	Quad C LLC 130 West 42nd Street Suite 1500 New York, NY 10036	Debtor claims that no debt is owed to Creditor	Disputed	3,500,000.00
Racks Inc. 7684 Saint Andrews Ave San Diego, CA 92154	Racks Inc. 7684 Saint Andrews Ave San Diego, CA 92154	Debtor claims that it did not contract with the creditor	Disputed	80,000.00

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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>
<b>Sawyer Products 605 7th Ave. No. Safety Harbor, FL 34695</b>	<b>Sawyer Products 605 7th Ave. No. Safety Harbor, FL 34695</b>	<b>Accounts Receivable</b>		<b>400,000.00</b>  <b>(237,000.00 secured)</b>

**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 July 2, 2013

Signature /s/ David Treptow  
**David Treptow**  
**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.