

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Northern District of Georgia

In re Blue Genes, Inc.

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>
7 For All Mankind Attn: Rita Magana P.O. Box 79449 City Of Industry, CA 91716	7 For All Mankind Attn: Rita Magana P.O. Box 79449 City Of Industry, CA 91716			159,439.49
AG-Midland Lenox 3400 Around Lenox Rd Atlanta, GA 30326	AG-Midland Lenox 3400 Around Lenox Rd Atlanta, GA 30326			139,403.50
Alice and Olivia 80 West 40th St 2nd Fl New York, NY 10018	Alice and Olivia 80 West 40th St 2nd Fl New York, NY 10018			12,000.00
Blu Element c/o Charter Adj 9400 Topanga Canyon Blvd Ste 100 Chatsworth, CA 91311	Blu Element c/o Charter Adj 9400 Topanga Canyon Blvd Ste 100 Chatsworth, CA 91311			12,987.10
Community Bank & Trust P.O. Box 400 Clarksville, GA 30523	Community Bank & Trust P.O. Box 400 Clarksville, GA 30523	Secured by stock owned by John R. Arrendale		500,300.00 (0.00 secured)
Doori Clothing Co c/o JM Kaplan P.O. Box 471 Columbus, GA 31902	Doori Clothing Co c/o JM Kaplan P.O. Box 471 Columbus, GA 31902		Unliquidated Disputed	18,535.59
Elise Overland 330 W. 38th St #1002 New York, NY 10018	Elise Overland 330 W. 38th St #1002 New York, NY 10018			15,790.00
Ever, LLC c/o US Impact, Attn: F. Conway P.O. Box 1746 Mandeville, LA 70470	Ever, LLC c/o US Impact, Attn: F. Conway P.O. Box 1746 Mandeville, LA 70470			13,199.12
First Funds, LLC Attn: Taffy Spencer 240 West 35th St New York, NY 10001	First Funds, LLC Attn: Taffy Spencer 240 West 35th St New York, NY 10001		Disputed	201,550.00

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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>
Georgia Department of Revenue Compliance Division 1800 Century Blvd, Ste 16102 Atlanta, GA 30345-3205	Georgia Department of Revenue Compliance Division 1800 Century Blvd, Ste 16102 Atlanta, GA 30345-3205			810,192.00
Hanii Y 535 Broadway, 2nd Fl New York, NY 10012	Hanii Y 535 Broadway, 2nd Fl New York, NY 10012			15,342.12
Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114-0326	Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114-0326			18,090.54
John Arrendale 185 Hillcrest Heights Cornelia, GA 30531	John Arrendale 185 Hillcrest Heights Cornelia, GA 30531		Unliquidated	250,000.00
Karen Zambos 112 West 9th St Ste 1226-1230 Los Angeles, CA 90015	Karen Zambos 112 West 9th St Ste 1226-1230 Los Angeles, CA 90015			25,117.00
Kayne, LLC 1944 S. Cotner Ave West Los Angeles, CA 90025	Kayne, LLC 1944 S. Cotner Ave West Los Angeles, CA 90025			16,932.46
Lyric Culture 1000 S. Cory Ave West Hollywood, CA 90069	Lyric Culture 1000 S. Cory Ave West Hollywood, CA 90069			11,640.25
Mike & Chris Apparel c/o FTC, Attn: K. Ishida 1525 South Broadway Los Angeles, CA 90015	Mike & Chris Apparel c/o FTC, Attn: K. Ishida 1525 South Broadway Los Angeles, CA 90015			18,460.00
Regions Bank Attn: Travis Turner 15 West Kytile Street Cleveland, GA 30528	Regions Bank Attn: Travis Turner 15 West Kytile Street Cleveland, GA 30528			607,761.05
Sass & Bide 1357 Broadway Ste 357 New York, NY 10014	Sass & Bide 1357 Broadway Ste 357 New York, NY 10014			22,985.00
The Great China Wall c/o Allied National 440 Regency Pkwy, Ste 134 Omaha, NE 68114	The Great China Wall c/o Allied National 440 Regency Pkwy, Ste 134 Omaha, NE 68114			24,912.00

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

I, the Chairman of Board of Directors 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 **December 3, 2008**

Signature /s/ Jennifer L. Arrendale

Jennifer L. Arrendale

Chairman of Board of Directors

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.