

**UNITED STATES BANKRUPTCY COURT
 District of New Jersey**

In re Brenner Associates, Inc.
 Debtor

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 and Fed. R. Bankr. P. 1007(m).

(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, government 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>
Matthew Perkins 2871 Cornada Cour Cameron Park, CA 95682	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		25,391.33
Eric Bladh 556 E. Washington Boulevard Pasadena, CA 91104	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		26,051.70
Phillip Heinzen 3637 Gold Creek Lane Sacramento, CA 95827	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		27,581.58

Bankruptcy2008 ©1994-2008, New Hope Software, Inc., ver. 4.4.2-714 - 30742

(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>
Dominic Pluff 2860 El Dorado Hills CA 95762	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		29,696.43
Bank Direct Capital Finance P.O. Box 660448 Dallas, TX 75266-0448	Bank Direct Capital Finance P.O. Box 660448 Dallas, TX 75266 877-226-5456	Trade debt		30,410.70
Cynthia Ann Hopkins 122 Marine Parade Santa Cruz, CA 95062	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		31,054.21
Chase Card Services P.O. Box 15153 Wilmington, DE 19886-5153	Chase Card Services P.O. Box 15153 Wilmington, DE 19886-5153 800-346-5538	Trade debt		31,169.23
Mike Osborn 2522 South Bascom, Apt. B15 Campbell, CA 95008	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		34,334.40
Vincent James Holmes 4503 63rd Street San Diego, CA 92115	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		35,512.20
Cartier Fulwiley 3039 Decima Drive Hacienda Heights, CA 91745	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		39,026.85

(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>
New Focus Marketing Corp. 881 NE 33rd Street Boca Raton, FL 33431	William J. McFarlane, Esq. 10394 W. Sample Road, Suite 201 Coral Springs, FL 33065 954-340-0005	settlement debt		50,000.00
I & G Garden State 1464 Paysphere Circle Chicago, IL 60674	Steven Deana C/O I & G Garden State 1464 Paysphere Circle Chicago, IL 60674 732-764-3990	Trade debt		53,262.42
Anchin, Block & Anchin 1375 Broadway New York, NY 10018	Fred Ackerman C/O Anchin, Block & Anchin 1375 Broadway New York, NY 10018 (212) 840-3456	Trade debt		88,493.00
Theodore Henry Palise 1634 Amanda Court Stockton, CA 95209	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		90,050.16
Pinnacle Risk Solutions 82 Bloomfield Avenue Pine Brook, NJ 07058	Pinnacle Risk Solutions 82 Bloomfield Avenue Pine Brook, NJ 07058 973-284-0100	trade debt		91,318.96
Larrence D. Crawford, Jr. 1348 W. Gage Avenue Los Angeles, CA 90044	David Gallo 12702 Via Cortina, Suite 500 Del Mar, CA 92014 858-509-3652	judgment debt		100,774.37
Paul, Pelvin, Sullivan & Connaughton 401B Street, Tenth Floor San Diego, CA 141018	Paul, Pelvin, Sullivan & Connaughton 401B Street, Tenth Floor San Diego, CA 141018 619-237-5200	trade debt		279,691.71

(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>
Phil Brenner 31 Blackbirch Road Scoth Plains, NJ 07076	Phil Brenner 31 Blackbirch Road Scoth Plains, NJ 07076 732-805-0662	Loan		1,000,000.00
William Brenner 3 Wishnow Way Bridgewater, NJ 08807	William Brenner 3 Wishnow Way Bridgewater, NJ 08807 732-805-0662	Loan		1,075,000.00
JP Morgan Chase Bank, N.A. 103 College Road East Princeton, NJ 08540-6612	Greg Sutton C/O JP Morgan Chase Bank, N.A. 103 College Road East Princeton, NJ 08540-6612	Bank loan		3,000,000.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as 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 July 10, 2009

Signature 
WILLIAM BRENNER,
President