

**United States Bankruptcy Court  
Southern District of New York**

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>Bruces Gourmet Cafe Inc.</b>	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): <b>DBA Bruce's Restaurant &amp; Bakery</b>	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) <b>27-2490713</b>	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): <b>585 6th Avenue New York, NY</b>	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code <b>10011-2004</b>	ZIP Code
County of Residence or of the Principal Place of Business: <b>New York</b>	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above):

<p align="center"><b>Type of Debtor</b> (Form of Organization) (Check one box)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p align="center"><b>Nature of Business</b> (Check one box)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <hr/> <p align="center"><b>Tax-Exempt Entity</b> (Check box, if applicable)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p align="center"><b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p align="center"><b>Nature of Debts</b> (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p align="center"><b>Filing Fee</b> (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p align="center"><b>Chapter 11 Debtors</b></p> <p>Check one box:</p> <p><input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>).</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
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**Statistical/Administrative Information**

Debtor estimates that funds will be available for distribution to unsecured creditors.

Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

<b>Estimated Number of Creditors</b>									
<input checked="" type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000
<b>Estimated Assets</b>									
<input checked="" type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion
<b>Estimated Liabilities</b>									
<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input checked="" type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion

THIS SPACE IS FOR COURT USE ONLY

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Bruces Gourmet Cafe Inc.
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**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

**Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor** (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;"><b>Exhibit A</b></p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;"><b>Exhibit B</b></p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p><b>X</b> _____ Signature of Attorney for Debtor(s) (Date)</p>
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**Exhibit C**

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

**Exhibit D**

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

**Information Regarding the Debtor - Venue**

(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

**Certification by a Debtor Who Resides as a Tenant of Residential Property**

(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

\_\_\_\_\_  
(Name of landlord that obtained judgment)

\_\_\_\_\_  
(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

**Voluntary Petition**  
*(This page must be completed and filed in every case)*

Name of Debtor(s):  
Bruces Gourmet Cafe Inc.

**Signatures**

**Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.  
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.  
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X** \_\_\_\_\_  
Signature of Debtor

**X** \_\_\_\_\_  
Signature of Joint Debtor

\_\_\_\_\_  
Telephone Number (If not represented by attorney)

\_\_\_\_\_  
Date

**Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

**X** \_\_\_\_\_  
Signature of Foreign Representative

\_\_\_\_\_  
Printed Name of Foreign Representative

\_\_\_\_\_  
Date

**Signature of Attorney\***

**X** /s/ Jonathan S. Pasternak  
Signature of Attorney for Debtor(s)

Jonathan S. Pasternak  
Printed Name of Attorney for Debtor(s)

Rattet Pasternak, LLP  
Firm Name

550 Mamaroneck Avenue  
Suite 510  
Harrison, NY 10528

\_\_\_\_\_  
Address

(914) 381-7400 Fax: (914) 381-7406  
Telephone Number

May 24, 2011  
Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

**Signature of Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

\_\_\_\_\_  
Printed Name and title, if any, of Bankruptcy Petition Preparer

\_\_\_\_\_  
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

\_\_\_\_\_  
Address

**X** \_\_\_\_\_

\_\_\_\_\_  
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.*

**Signature of Debtor (Corporation/Partnership)**

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

**X** /s/ Bruce Zipes  
Signature of Authorized Individual

Bruce Zipes  
Printed Name of Authorized Individual

President  
Title of Authorized Individual

May 24, 2011  
Date

**United States Bankruptcy Court**  
**Southern District of New York**

In re Bruces Gourmet Cafe 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>
Wassfam, LLC c/o Newmark Knight Frank 125 Park Avenue New York, NY 10018	Wassfam, LLC c/o Nemark Knight Frank 125 Park Avenue New York, NY 10018	Rental Arrears	Disputed	54,854.11
Blue Hill Construction 461 Gilbert Avenue Pearl River, NY 10965	Blue Hill Construction 461 Gilbert Avenue Pearl River, NY 10965	Contractor (Mechanic's Lien filed)		30,000.00
GCS Computers, Inc. 266 West 37th Street New York, NY 10018	GCS Computers, Inc. 266 West 37th Street New York, NY 10018	POS Systems		17,723.30
Standard International 16 Shortridge Drive Mineola, NY 11501	Standard International 16 Shortridge Drive Mineola, NY 11501	Telephone Security		11,000.00
Con Ed JAF Station PO Box 1702 New York, NY 10116-1702	Con Ed JAF Station PO Box 1702 New York, NY 10116-1702	Utilities	Unliquidated	10,000.00
Arrow Produce 461 Railroad Avenue Westbury, NY 11590	Arrow Produce 461 Railroad Avenue Westbury, NY 11590	Vendor		7,300.00
Daniel O'Conner 150 East 49th Street Suite 1B New York, NY 10017	Daniel O'Conner 150 East 49th Street Suite 1B New York, NY 10017	Architect		7,000.00
Beyer Farms, Inc. 156-02 Liberty Avenue Jamaica, NY 11433	Beyer Farms, Inc. 156-02 Liberty Avenue Jamaica, NY 11433	Supplier		5,905.16
Mancini Trading 86 Emjay Blvd Brentwood, NY 11717	Mancini Trading 86 Emjay Blvd Brentwood, NY 11717	Supplier		4,558.44
Janowski's Hamburgers 15 South Long Beach Road Rockville Centre, NY 11570	Janowski's Hamburgers 15 South Long Beach Road Rockville Centre, NY 11570	Supplier		4,255.86
D & A Refrigeration 2565 Tearsall Bronx, NY 10469	D & A Refrigeration 2565 Tearsall Bronx, NY 10469	Equipment Supplies		4,000.00

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**  
 (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>
White Coffee Corp. 18-35 Steinway Place Long Island City, NY 11105	White Coffee Corp. 18-35 Steinway Place Long Island City, NY 11105	Supplier		3,781.01
I.E.S.I. NY Corporation 330 7th Avenue 16th Floor New York, NY 10001	I.E.S.I. NY Corporation 330 7th Avenue 16th Floor New York, NY 10001	Garbage Removal		3,180.63
Sign Select 125 13th Street Brooklyn, NY 11215	Sign Select 125 13th Street Brooklyn, NY 11215	Signage		3,000.00
Nassau Provisions Kosher, Food 200 Albany Avenue Freeport, NY 11520	Nassau Provisions Kosher, Food 200 Albany Avenue Freeport, NY 11520	Supplier		2,193.51
Jonathan Gaballe 11 Broadway New York, NY 10001	Jonathan Gaballe 11 Broadway New York, NY 10001	Attorney		2,000.00
Paris Gourmet of New York 145 Grand Street Carlstadt, NJ 07072	Paris Gourmet of New York 145 Grand Street Carlstadt, NJ 07072	Supplier		1,191.31

**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 May 24, 2011

Signature /s/ Bruce Zipes  
 Bruce Zipes  
 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.

**United States Bankruptcy Court  
Southern District of New York**

In re Bruces Gourmet Cafe Inc.  
Debtor

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

Chapter 11

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Bruce Zipes 34 Middle Neck Road Great Neck, NY 11021		100%	

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF 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 of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date May 24, 2011

Signature /s/ Bruce Zipes  
Bruce Zipes  
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.

**United States Bankruptcy Court  
Southern District of New York**

In re Bruces Gourmet Cafe Inc.  
Debtor(s)

Case No. \_\_\_\_\_  
Chapter 11

**VERIFICATION OF CREDITOR MATRIX**

I, the President of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: May 24, 2011

/s/ Bruce Zipes  
Bruce Zipes/President  
Signer/Title

ARROW PRODUCE  
461 RAILROAD AVENUE  
WESTBURY, NY 11590

BEYER FARMS, INC.  
156-02 LIBERTY AVENUE  
JAMAICA, NY 11433

BLUE HILL CONSTRUCTION  
461 GILBERT AVENUE  
PEARL RIVER, NY 10965

BRUCE ZIPES  
BRUCE'S GREAT NECK  
34 MIDDLE NECK ROAD  
GREAT NECK, NY 11021

CON ED  
JAF STATION  
PO BOX 1702  
NEW YORK, NY 10116-1702

D & A REFRIGERATION  
2565 TEARSALL  
BRONX, NY 10469

DANIEL O'CONNER  
150 EAST 49TH STREET  
SUITE 1B  
NEW YORK, NY 10017

GCS COMPUTERS, INC.  
266 WEST 37TH STREET  
NEW YORK, NY 10018

I.E.S.I. NY CORPORATION  
330 7TH AVENUE  
16TH FLOOR  
NEW YORK, NY 10001

INTERNAL REVENUE SERVICE  
P.O. BOX 7346  
PHILADELPHIA, PA 19101-7346



JANOWSKI'S HAMBURGERS  
15 SOUTH LONG BEACH ROAD  
ROCKVILLE CENTRE, NY 11570

JEFFREY C. ZIPES  
20 FOXWOOD ROAD  
GREAT NECK, NY 11024

JGCB, LLC  
C/O NEWMARK KNIGHT FRANK  
125 PARK AVENUE  
NEW YORK, NY 10017

JONATHAN GABALLE  
11 BROADWAY  
NEW YORK, NY 10001

MANCINI TRADING  
86 EMJAY BLVD  
BRENTWOOD, NY 11717

MICHAEL MARATTO, ESQ.  
ITKOWITZ & HARWOOD  
305 BROADWAY, 7TH FLOOR  
NEW YORK, NY 10007

MW 100-104 WEST 17TH STREETLLC  
C/O NEWMARK KNIGHT FRANK  
125 PARK AVENUE  
NEW YORK, NY 10017

NASSAU PROVISIONS KOSHER, FOOD  
200 ALBANY AVENUE  
FREEPORT, NY 11520

NYC DEPARTMENT OF FINANCE  
345 ADAMS STREET, 3RD FLOOR  
ATTN: LEGAL AFFAIRS DIVISION  
BROOKLYN, NY 11201-3719

NYS DEPT OF TAX & FINANCE  
BANKRUPTCY/SPECIAL PROCEDURE  
P.O. BOX 5300  
ALBANY, NY 12205

OFFICE OF THE US TRUSTEE  
SOUTHERN DISTRICT OF NEW YORK  
33 WHITEHALL STREET, 21ST FLR  
NEW YORK, NY 10004

PARIS GOURMET OF NEW YORK  
145 GRAND STREET  
CARLSTADT, NJ 07072

ROCHELLE KATCHER  
8350 WEST DESERT INN ROAD  
BUILDING 18, APT. 2117  
LAS VEGAS, NV 89117

SHIRLEY DUBLER  
2028 EAST COUNTRY CLUB DRIVE  
APT. 1515  
AVENTURA, FL 33180

SIGN SELECT  
125 13TH STREET  
BROOKLYN, NY 11215

STANDARD INTERNATIONAL  
16 SHORTRIDGE DRIVE  
MINEOLA, NY 11501

UNITED STATES ATTORNEY  
ONE ST. ANDREW'S PLAZA  
CLAIMS UNIT-ROOM 417  
NEW YORK, NY 10007

WASSFAM, LLC  
C/O NEWMARK KNIGHT FRANK  
125 PARK AVENUE  
NEW YORK, NY 10018

WHITE COFFEE CORP.  
18-35 STEINWAY PLACE  
LONG ISLAND CITY, NY 11105

**United States Bankruptcy Court**  
**Southern District of New York**

In re Bruces Gourmet Cafe Inc.  
 Debtor(s)

Case No. 11-12490  
 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>
Wassfam, LLC c/o Newmark Knight Frank 125 Park Avenue New York, NY 10018	Wassfam, LLC c/o Nemark Knight Frank 125 Park Avenue New York, NY 10018	Rental Arrears	Disputed	54,854.11
Blue Hill Construction 461 Gilbert Avenue Pearl River, NY 10965	Blue Hill Construction 461 Gilbert Avenue Pearl River, NY 10965	Contractor (Mechanic's Lien filed)		30,000.00
GCS Computers, Inc. 266 West 37th Street New York, NY 10018	GCS Computers, Inc. 266 West 37th Street New York, NY 10018	POS Systems		17,723.30
Standard International 16 Shortridge Drive Mineola, NY 11501	Standard International 16 Shortridge Drive Mineola, NY 11501	Telephone Security		11,000.00
Con Ed JAF Station PO Box 1702 New York, NY 10116-1702	Con Ed JAF Station PO Box 1702 New York, NY 10116-1702	Utilities	Unliquidated	10,000.00
Arrow Produce 461 Railroad Avenue Westbury, NY 11590	Arrow Produce 461 Railroad Avenue Westbury, NY 11590	Vendor		7,300.00
Daniel O'Conner 150 East 49th Street Suite 1B New York, NY 10017	Daniel O'Conner 150 East 49th Street Suite 1B New York, NY 10017	Architect		7,000.00
Beyer Farms, Inc. 156-02 Liberty Avenue Jamaica, NY 11433	Beyer Farms, Inc. 156-02 Liberty Avenue Jamaica, NY 11433	Supplier		5,905.16
Mancini Trading 86 Emjay Blvd Brentwood, NY 11717	Mancini Trading 86 Emjay Blvd Brentwood, NY 11717	Supplier		4,558.44
Janowski's Hamburgers 15 South Long Beach Road Rockville Centre, NY 11570	Janowski's Hamburgers 15 South Long Beach Road Rockville Centre, NY 11570	Supplier		4,255.86
D & A Refrigeration 2565 Tearsall Bronx, NY 10469	D & A Refrigeration 2565 Tearsall Bronx, NY 10469	Equipment Supplies		4,000.00

Debtor(s)

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

(Continuation Sheet)

(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>
White Coffee Corp. 18-35 Steinway Place Long Island City, NY 11105	White Coffee Corp. 18-35 Steinway Place Long Island City, NY 11105	Supplier		3,781.01
I.E.S.I. NY Corporation 330 7th Avenue 16th Floor New York, NY 10001	I.E.S.I. NY Corporation 330 7th Avenue 16th Floor New York, NY 10001	Garbage Removal		3,180.63
Sign Select 125 13th Street Brooklyn, NY 11215	Sign Select 125 13th Street Brooklyn, NY 11215	Signage		3,000.00
Nassau Provisions Kosher, Food 200 Albany Avenue Freeport, NY 11520	Nassau Provisions Kosher, Food 200 Albany Avenue Freeport, NY 11520	Supplier		2,193.51
Jonathan Gaballe 11 Broadway New York, NY 10001	Jonathan Gaballe 11 Broadway New York, NY 10001	Attorney		2,000.00
Paris Gourmet of New York 145 Grand Street Carlstadt, NJ 07072	Paris Gourmet of New York 145 Grand Street Carlstadt, NJ 07072	Supplier		1,191.31

**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 May 24, 2011

Signature /s/ Bruce Zipes  
 Bruce Zipes  
 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.